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AUTHOR Jordan, K. Forbis; Alexander, Kern
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ABSTRACT

This study focuses on the distribution portion of the State school program. It examines the shortcomings of the present system and makes recommendations for changes. The study also considers school transportation in Indiana, school facilities funding, fiscal ability and effort of Indiana school corporations, and compensatory education programs. Problems with Indiana's current school finance program are varied and complex: the basic formula for State aid has not been revised for several years; the recently enacted supplemental grant to aid low assessed valuation districts is very limited; special education and vocational education need sharp increases in funding if equal opportunity is to be provided; and the impact of inflation and the State-imposed levy freeze, coupled with the demand for additional or expanded educational programs, negate traditional school finance reform problem-solving approaches in searching for constructive alternatives. The study recommends a program that would not reduce funds for the high spending districts but would provide increased funds to the low spending districts. The study recommendations suggest a State school support program that will recognize the variations in educational needs among school corporations and at the same time will provide sufficient funds for each pupil in the State. (Author/DN)

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# FINANCING THE PUBLIC SCHOOLS OF INDIANA

A Report for the

Interim School Finance Study Committee

and the

Legislative Council

by

K. Forbis Jordan

Kern Alexander

December, 1974

EA 006 766

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# FOREWORD

Pressures for school finance reform exist in every state throughout the nation. In some instances the force may be attributable to a quest for equal educational opportunity for all pupils, irrespective of the wealth found in their district of residence; in other cases, the interest may be more in securing property tax relief. Much of the momentum surrounding the former has dissipated with the decision of the United States Supreme Court in Rodriguez that the Equal Protection Clause of the Federal Constitution does not require a state school support program to be fiscally neutral. Consequently, the responsibility for resolution of the problem rests at the state level, and the focus is now more on relief for the taxpayer than on equal treatment of equal children. This shift in focus has not made the problem of unequal educational opportunity disappear, nor has it changed the wording of state constitutions or relieved the state and its citizens of the moral obligation to provide equal and adequate programs for all of the state's school children.

After holding several meetings and receiving considerable testimony, the Interim School Finance Study Committee determined that a short-range study should be conducted to provide additional guidance for the Committee in making recommendations to the Indiana General Assembly. Upon request by the Committee the consultants prepared a study prospectus and submitted it to the Committee. Following consultation and a meeting with the Committee, the team of consultants was authorized to proceed with the study. For purposes of clarification, emphasis must be given to three basic constraints which were operable during the conduct of this study:

1. The time period for the entire study was approximately ninety days, with the report to be completed and filed by December 15, 1974. This condition dictated that data currently existing in state agencies would be primarily relied upon in the conduct of the study. Appreciation is extended to the Indiana Department of Public Instruction for providing the bulk of the data, to the State Board of Tax Commissioners for providing information concerning tax rates and adjustment factors, and to the Indiana School Boards Association for gathering information relative to the number of square miles in each local school corporation.

2. State revenue projections and estimates of the funds available for public elementary and secondary education indicated that the estimated amount of new state funds would be from $80 million to $100 million for the first year of the biennium.

3. The focus of the study was only on the distribution, or allocation, portion of the state school support program. No analysis was made of the current state statutes concerning local revenue restrictions or of their impact on local school corporations. Present statutory regulations as to the current tax levy freeze on local property tax levies were accepted as basic premises for this study and used in all projections.

The research activities, observations, and recommendations of the study must be considered within the context of these operational constraints. Basic recommendations of the study assume that the State of Indiana seeks a school finance program which will result in a more equitable level of support for educational programs in all school districts and also will provide sufficient funds so that local districts may continue to operate current programs without serious deteriorations in educational opportunities.

## SUMMARY OBSERVATIONS AND RECOMMENDATIONS

The problems with Indiana's current school finance program are varied and complex. First, the basic formula for state aid has not been revised in several years. Second, the recently enacted supplemental grant does provide aid to low assessed valuation per pupil districts that desire to put forth additional effort, but the impact of the program is very limited. Third, both special education and vocational education will require sharp increases in funding if equal opportunity is to be provided. The challenge is to include these programs within the framework of a comprehensive state financing program which will accommodate the educational needs of all pupils. Fourth, the impact of the current inflationary spiral and the state-imposed levy freeze, coupled with the demand for additional or expanded educational programs, negate traditional school finance reform problem-solving approaches in searching for constructive alternatives.

The long-term impact of the recommended program is a gradual leveling-up process that would not reduce funds for the high-spending districts of the past but would provide increased funds to the formerly low-spending districts. Within the framework established by the various recommendations of this study, the state has the opportunity to "buy into" a state school support program which will recognize the variations in educational needs among school corporations and also provide sufficient funds to assure that each pupil in the state has access to an adequately funded educational program suited to his occupational aspirations and physiological and psychological needs.

I. Basic Support Program Recommendations

The basic support program should provide sufficient financial incentives and provisions to encourage the establishment of educational programs for all groups of pupils: kindergarten, regular, special education, vocational education, and identifiable remedial or compensatory programs. Inclusion and adequate recognition of each of these programs is necessary to assure equal educational opportunity for all pupils in the state. When certain programs are expanding and others must maintain the present level of participation and service, consideration must also be given to the means by which that expansion can take place without resulting in contraction in other programs. This requirement is especially pertinent during a period of inflation and has resulted in the presentation of certain recommendations.

a. Guarantee that each local school corporation receive at least $54.00 additional state money per pupil in average daily membership in 1975-76 above the amount projected to be received in 1974-75. Indiana's situation is somewhat unique in that the pressures of inflation can only be relieved through additional state funds; local school corporations cannot benefit from the elasticity and growth potential of the property tax. Even though a district may be experiencing an increase in its wealth per pupil, the restrictions of the "freeze" result in additional property tax relief for local citizens. This condition dictates that the state provide limited additional funds to all districts to assure that educational programs are not seriously curtailed as a result

of inflation. This $54.00 additional state funds per pupil represents a six percent increase in available revenue based on an approximate state average net current operations expenditure of $900.00 per pupil in 1974-75.

b. Consolidate the existing basic program, supplemental programs, and categorical programs into one coordinated funding program. A major challenge in the design of a state school support program is to devise a system that will assure equitable treatment for all pupils, whether their interest or need be vocational, special, college preparatory, or general educational programs. The successful attainment of this level of equity can only be secured through a coordinated funding program that assures an adequately funded educational program for each child in the state. Under this type of arrangement, advocacy groups unite their efforts in support of the total program instead of seeking support for a single portion of the program to the detriment of other portions of the total state support program for all pupils.

c. Adopt a weighted pupil approach using participating pupils as the allocation unit. The weights recommended for Indiana have been developed from research on cost differentials conducted in Indiana, Florida, Illinois, South Dakota, Delaware, Kentucky, and Texas. They have been compared with the level of support provided for the various educational programs in Indiana during the 1973-74 school year and appear reasonable as statewide standards for allocating funds to local school districts.

Under the participating pupil approach to determination of educational need, each child receives a basic value of 1.00 and then receives additional weights on the basis of participation in an educational program beyond the regular program, e.g., special education, vocational education, kindergarten, or compensatory education. Illustrations are presented in Table 1.

The concept of add-on weights for participating pupils is significantly different from the full-time equivalent weights which have been incorporated into state support programs in Florida, Kentucky, New Mexico, Rhode Island, and Utah. A time audit of the child's schedule is not required, and funds are allocated on the basis of certification that the child participated in the program. The absence of a time audit does not preclude the necessity of a fiscal accounting mechanism to assure that the funds are actually expended in the programs which generated the dollars.

Separate weights can be justified for Grades 1-3, but are not being recommended at this time. However, the state should move toward adoption of separate weights for primary grades to assure that adequate funds are provided for this critical period in a pupil's educational career. Justification can also be developed for differential weights for senior high school pupils because of the diversity of the educational program provided for these pupils with small classes and required materials and equipment. Even though

TABLE 1

RECOMMENDED "ADD-ON" PROGRAM WEIGHTS

| Program | Add-On Weights |
|---|---|
| Special Education | |
| Multiple Handicapped | 1.25 |
| Physically Handicapped | 1.44 |
| Visually Handicapped | 1.25 |
| Hearing Impaired | 1.80 |
| Emotionally Disturbed | 1.05 |
| Neurologically Impaired | .70 |
| Communication Handicapped | .50 |
| Educable Mentally Retarded | 1.20 |
| Trainable Mentally Retarded | 1.75 |
| Vocational Education | |
| Agriculture | .40 |
| Distributive Education | .25 |
| Health | .32 |
| Consumer Homemaking | .20 |
| Office Education | .35 |
| Trades and Industries | .50 |
| Interdisciplinary Cooperative Education | .25 |
| Compensatory Education | .20 |
| Kindergarten | .10* |

*For half-day programs, with each pupil also receiving a .50 weight as a regular pupil, making a total weight of .60.

there is considerable justification for the senior high differential, it is not being recommended at this time because of the problems associated with pupil and financial accounting.

An add-on weight of .20 is recommended for kindergarten pupils; in the projections the assumption was made that kindergarten programs operate on a half-day basis and the number of pupils is based on this assumption. Operationally, this results in each kindergarten pupil having a weight of .60, assuming that the pupil does not participate in any special education or compensatory program.

A separate program for compensatory programs is being recommended as a supplement to federal programs and as a vehicle for providing funds to relieve some of the educational problems of the culturally deprived and low-income sectors of the school population. For eligible children, the compensatory weight would operate as an "add-on" weight which may be used to provide the target group with direct classroom instruction or various supportive programs and services.

II. Level of Recommended Basic Support Program

Decisions concerning the recommended level of the basic support program are influenced by several factors. First, consideration must be given to the amount of state funds available for that portion of the state budget. Second, assumptions must be made concerning the level of required local effort, or required local tax rate, which will be incorporated into the program. Third, the overall impact of this portion of the program should not penalize

some districts to the extent that they will be required to curtail necessary educational programs, nor should the program result in a financial windfall that might contribute to an imprudent expenditure of public funds because of the lack of adequate planning. Fourth, the level of support should have some relationship to the actual or desired level of expenditures per pupil required to provide an adequate educational program. Fifth, some attention must be given to methods by which the program may be "phased in" to forestall the possibility of educational and financial crises in local school corporations. The following recommendations relate to the level of required local effort and the dollar value of weighted pupil unit.

a. Increase the tax rate for required local effort to a level which approximates the tax rate in the districts making the lowest level of effort. The principal factor affecting the decision concerning the level of required local effort will be the number of districts that must raise their local general fund tax rate for schools to meet the required level. Between the two alternatives, differences in the flow of funds are minimal; the primary consideration is whether to mandate a required local effort of $2.75 or $3.00 per hundred dollars of adjusted assessed valuation. If the lower level rate is selected, only one district would be required to raise its general fund tax rate to participate in the program. If the higher rate is chosen, seven districts would be required to increase their rates, in terms of their 1975 payable rate.

b. Depending upon the level of required local effort, fix the

value of the weighted participating pupil at either $625 or $650. Summary illustrations of each alternative are provided below:

| Value of Participating Pupil | Required Local Effort | Total Required State Funds (millions) | Funds for Guaranteed Districts (millions) |
|---|---|---|---|
| $650 | $3.00 | $476 | $17 |
| 625 | 2.75 | 474 | 17 |

Assuming the utilization of weighted participating pupils in determining a local district's basic program, these options provide a means for the consolidation of existing basic and categorical grants into a coordinated funding program and can be accomplished with available revenue and within the context of the present governmental policies concerning local revenues.

The process of estimating the pupils in each local district involved gathering data on participating pupils in special education and vocational education programs. The number of Title I eligible pupils recognized in allocation of federal funds was used to determine the number of compensatory pupils. Projections for kindergarten and Grades 1-12 pupils were based on 1973-74 data used in allocating funds for the supplementary flat grant. All pupil data were directly compatible with the add-on weights.

III. Transportation Support Program

An area of major concern is the state school transportation program; the current program has not been revised for several years, and

the mathematical derivations of its various factors are not widely understood. With the rising costs of gasoline and transportation equipment, local school corporations are confronted with sharply increasing costs without any avenue for relief other than reducing funds for current operation. In recognition of these conditions the following recommendations are presented.

a. Enact a transportation support program based on an efficiency concept and oriented to the actual expenditures among districts and the density of pupils within the district. Allocations would be based on a "predicted cost" computed from data related to per pupil transportation expenditures for districts with varying levels of density. If a district is transporting pupils for less than the "predicted cost," it would receive the "predicted cost." If the district were spending more, it would receive only the "predicted cost." The formula, thereby, rewards efficiency and does not subsidize inefficiency.

b. Fund at least 60 percent of the approved cost of transportation in all school corporations. Assuming that the program will be funded initially by the state at the 60 percent level and will progress upward toward full funding of the approved cost, fiscal equalization of the formula is not being recommended.

c. Determine pupil density on the basis of pupils per linear round-trip mile of bus route. Funding on this basis adequately recognizes the primary factor associated with variations in transportation expenditures and is directly related to the transportation system that is being supported.

d. Provide an additional transportation allocation for severely handicapped children. The amount should be five times the state percentage of the curve predicted cost.

## IV. School Facility Support

The primary vehicle for state assistance for school facilities to local school corporations is through the present flat grant program in which debt service, lease-rental, and loan payments are earmarked as having first priority. Even though school enrollments have stabilized in many school corporations and projections indicate a slight decline for the total state, the continuation of the present program can be justified on the basis of the many local school corporations that entered into large amounts of debt service obligations on the assumption that this program would be maintained. Through the various loan programs, coupled with the state flat grant and provisions for local cumulative building fund levies, the current state program for debt service provides significant assistance to local school corporations. In essence, only one minor operational change is suggested in addition to the basic recommendation.

a. Retain the present state flat grant of approximately $40.00 per pupil with funds first going to debt service, lease-rental, and loan payments. Even though this grant could be modified to provide additional funds for current operation costs, and even though local districts could replace the lost revenue for debt service payments through a separate debt service levy, this program should be retained in its present form. Many local school corporations use these funds to retire long-term debt obligations and have assumed that the state would continue to fund this program at approximately the present level.

b. Permit local districts to use cumulative building fund (CBF) proceeds for major projects related to site improvement and major maintenance projects. Such permission should be within the context of the plan for the use of the CBF revenues submitted by school officials and also be subject to review and approval by the Department of Public Instruction prior to the consummation of the contract. Examples of projects would include boiler and roof repair and major site improvements such as paving.

V. Miscellaneous Recommendations

Following a review of the present program, consolidation of the testimony given in the hearings, review of the research conducted during the course of the study, and consideration of the operational implications of the basic recommendations, the following miscellaneous recommendations are presented as being important in the successful implementation of the total program.

a. For the determination of units of local need, shift all computations to average daily membership (ADM) for pupils in Grades K-12. Local school officials must provide space, materials, and staff for all pupils, not just those who attend on a given day. The reference is to average daily membership, not "a day's membership." For a period of one week at two times during the school year, each district would be required to count the number of pupils being served in each program recognized by the state for support. If a pupil had not been in attendance for a specified period of time prior to the week of the count, the district would not be permitted to count the pupil as a "member." (Provisions should be made

for audit checks to verify the accuracy of reports from local school districts.)

b. Consider elimination of the teacher training and experience index (TEI) used in the calculation of a local district's entitlement. The process has become so complex that it is not understood, and its impact has been reduced through the present adjustment process. Both the actual and the adjusted indexes were correlated with several factors related to fiscal equalization, and none of the correlations was sufficiently high to justify retention of the index. Analysis indicated that the index has little relationship to state aid per pupil in "a day's membership" or adjusted assessed valuation per pupil. Both the actual and adjusted indexes have a relatively low positive correlation with expenditure per pupil for current operations. This suggests that local school corporations which spend above the average are then likely to have teachers with above average levels of training and experience. The net results of the statistical analyses suggest that the impact of the index has little relationship to fiscal equalization, amount of state aid per pupil, or expenditures per pupil.

c. Require local school districts to maintain financial records in a program format consistent with the funding pattern in the basic state support program. To provide adequate assurance that the funds are expended on the program for which they were intended, local school districts should be required to maintain program accounting financial records in each of the

program areas in the basic state support program. This would require a minimum of the following programs in the financial accounting format:

(1) Kindergarten

(2) Regular programs for Grades 1-12

(3) Special education

(4) Vocational education

(5) Compensatory education

d. Charge the Department of Public Instruction with the responsibility for developing processes and mechanisms through which programs are approved in local school districts before funds are allocated for the program and for conducting program audits to provide adequate assurance that programs are being conducted consistent with the conditions and descriptions specified at the time of program approval.

e. Enact amendments to the State School Property Tax Control Board statute which will, upon proper documentation, permit districts to raise the revenue required to open new buildings. Provisions for implementation of this recommendation should require that "new" costs be clearly identified and itemized when the request for approval is submitted to the State School Property Tax Control Board.

f. Compute a district's allocation on the basis of the ADM in the current, or immediately prior, year, whichever is larger. The practice of allocating funds to local districts for pupils who have not been in the school district for two or

more years in unsound from both fiscal and educational management standpoints. Granted, a district may not be capable of making immediate adjustments in its operation because of declining enrollments; however, a one-year grace period in which to gear down appears reasonable.

## BASIC STATE PROGRAM

State school support programs should provide the impetus for the establishment of programs for all groups of children, including kindergarten, special education for exceptional children, vocational education programs, and identified remedial programs. The incorporation of these programs into the state funding mechanism is necessary, first, to create greater opportunities for definitive classes of students with special needs, and second, to recognize the higher than normal costs associated with various special programs. Ideally, the primary determinants on which to base the allocation process would be the level of need of individual pupils, the programs required to meet those needs, and the allocation of funds required to support the programs.

The key factor in a state educational finance system is the manner in which it creates adequate and equal educational programs for all pupils in all districts in a state. Some state school finance programs have ignored the basic educational program considerations and have been diverted to such peripheral considerations as salaries for administrators and supervisors, recognition of teacher training and experience (which may serve to perpetuate the imbalances in staffing patterns among school districts), allocations for maintenance and operation, and recognition of other factors which serve to inhibit the freedom of local school districts in the organization and operation of educational programs. Few states have developed methods of financing which are centered on the educational needs of children and the programs and funding required to accommodate those needs.

## Desirable Features of a State School Finance Program

The desirable features of a state school finance program can be summarized as follows:

1. The allocation formula should accommodate the educational needs of all children in the state irrespective of their district of residence and the incidence of wealth in that district.
2. An adequate level of funding should be provided for each program, but this should not restrict the local determination of program alternatives to provide the service.
3. The funding program should represent a comprehensive and coordinated package with all elements of the program related to other elements. Certain programs should not be isolated in the funding formula so that advocacy groups arise which ignore the responsibility of the state to provide adequately funded educational programs for all children.
4. The program should lend itself to evaluation and accountability and provide adequate assurances to the citizenry that funds are being expended in accordance with legislative intent.

### Fiscal Ability

A comprehensive and equitable state school financing system must have four essential elements. First, it should have procedures which provide for an adequate determination of the fiscal ability of each local school district and should adjust each district's allocation in terms of that district's relationship to the standard established for the state. No child should be educationally disadvantaged because of the fiscal incapacity of his district of residence. Variations in wealth of school districts should be properly measured and fully equalized.

The long established role of the State Board of Tax Commissioners in Indiana and the equalized values provided through that agency enable Indiana to meet the major portions of this criterion.

Effort

Second, the adequacy of funds for a child's educational opportunity should not be compromised by the local citizenry's lack of educational aspirations as reflected in the local tax rate or effort, nor should education be funded at the mercy of local political interests.

On this measure, Indiana is somewhat lacking because of the low level of the basic grant in the foundation program and the low level of effort being made in some school corporations.

Educational Needs

Third, a finance formula should recognize as nearly as possible, the individual educational needs of all children throughout the state. While it is, of course, impractical or impossible to finance each child's education individually, it is nevertheless fully within the realm of feasibility for the state to finance many different types of educational programs with widely varying costs by simply recognizing the programmatic costs in the state formula. To assure that each child has an adequate educational opportunity, each local district must identify children with various types of educational need and provide appropriate educational programs. The state must then respond to this situation by making formula adjustments that recognize the varying costs associated with different programs.

On this measure, Indiana is somewhat lacking because the primary programmatic adjustments are associated with special education, and these

adjustments are directly related to the salary paid to the teacher in the district and the assignment of a teacher to the program rather than any measure of efficiency of program operation or instructional arrangement.

Cost of Delivering Education

The fourth element necessary to provide maximum equity and treatment is for the state to provide greater funding to those school districts that, because of the high cost of delivering education, cannot provide equal services. In districts which must spend more to provide equal services, the state should fully supplement the differences. Care should be taken not to provide additional funding to local school districts simply because they choose to spend more for education. Under no circumstances should a differential be allowed for the cost of delivering education until proper research has provided adequate assurances that such high expenditures have not been created by greater district wealth rather than by conditions requiring high costs.

The present Indiana program makes no provisions for this criterion, and data are not presently available which would permit this type of adjustment. The problem is further complicated in Indiana because of the existence of 305 school districts and the difficulties of assigning a cost of delivering education factor to each of those districts.

## Existing Indiana School Finance Programs

The 1973 Indiana General Assembly made several dramatic changes in the methods of funding local public schools. The primary intent of these changes was to lessen reliance on the local property tax for school funding.

A quotation appears appropriate as a prelude to this section of the report: "One statehouse fiscal expert remarked late in 1972 that the most

crucial aspect of Indiana local school finance policy was not allowing the three people who understood it to fly in the same airplane. That was before the 1973 tax package, and if the structure was complex before 1973, it is doubly so now."[1]

The following treatment of existing state-local school finance arrangements is somewhat general in that all of the minute technicalities are not discussed. Rather, the intent is to explain major elements of the funding mechanism using nontechnical terminology as much as possible.

State Support for Current Operations

Basic Grant. Proceeds from the basic grant are to be used for current operating expenses (General Fund) by school corporations. This grant program assures that $445.00 is available for each pupil in average daily attendance (ADA) in participating school corporations; the combination of state monies and local property tax receipts provides the $445.00.

The steps used to calculate the basic grant distribution include the following:

1. Multiply $445.00 by the school corporation's 1972 teacher training and experience index (often called the "tuition factor") to obtain "adjusted per pupil allowance."
2. Compute the local corporation per pupil share by multiplying $2.15 by each $100.00 of adjusted assessed valuation and then dividing by average daily attendance.
3. Subtract the per pupil local share from the adjusted per pupil allowance to determined the per pupil state share.
4. Multiply the state share by a state-determined ratio of 1974-75

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[1]Donald W. Kiefer, The Indiana Business Review (Bloomington, Indiana: Indiana University, Division of Research, School of Business, October 1974), p. 12.

local tuition factor compared to the state average tuition factor to determine the state basic share per pupil in ADA.

5. Multiply the state basic share by average daily attendance.

School corporations are entitled to use the lesser of the 1972-73 or 1974-75 local per pupil share, and also can use the greater of the 1972-73 or 1974-75 average daily attendance figures to determine the total amount of the grant. These measures are designed to assure that local corporations are entitled to as much state support from the Basic Grant in 1974-75 as was the case in 1972-73.

Supplemental Grant. This grant is available to districts with adjusted assessed valuation of less than $8,214.00 per pupil. Proceeds are to be used for current operation and placed in the General Fund. The supplemental grant assures districts of an additional $230.00 per pupil if they levied a total General Fund tax rate of $4.95 in 1973. Proportional reductions are made in the amount of this grant if local tax effort in 1973 resulted in a General Fund rate of less than $4.95.

Computation of this grant is based upon $230.00 per pupil, less the proceeds of a tax rate of $2.80 per one hundred dollars of adjusted assessed valuation per pupil in average daily attendance. Effort is adjusted by determining the extent to which the 1973 General Fund tax rate exceeded $2.15, divided by $2.80. If a district had an adjusted assessed valuation of $6,000.00 per pupil and had taxed itself to the maximum ($4.95), its entitlement would be $62.00; if its General Fund rate had been only $4.50, its entitlement would be $52.08.

Supplemental Flat Grant. The obvious intent of the 1973 legislation was to hold property tax levies for the General Fund to the amount raised in 1973. Increases in school operating expenditures were to be funded by the state; the supplemental flat grant was to provide these funds.

For the 1975 budget year, each district is scheduled to receive $77.00 per pupil enrolled on September 13, 1974. The corresponding figure for 1974 was $38.00 per pupil.

Special Education. Approved programs for handicapped children are partially reimbursed by the state. Fifty percent of salaries of all special education teachers, special education administrators, and psychological services personnel is reimbursable. Seventy percent of the cost of sppech, occupational, and physical therapy programs is reimbursable, and 80 percent of homebound instruction costs.

Districts historically have not received the entire amount of their entitlements as determined by the reimbursement schedules; instead, a percentage of the claim has been paid depending upon the adequacy of state appropriations. Detailed information is presented in Table 1-1.

Handicapped pupils are counted to determine corporation entitlements for the basic grant, supplemental grant, and the two flat grants. Therefore, the special education funding programs are designed to help absorb part of the excess costs associated with classes for exceptional children.

Vocational Education. Approved vocational education programs are eligible for state reimbursement. Expenses for instructional salaries, equipment, and travel may be included.

Pupils in vocational classes are counted in the determination of the number of pupils for the basic grant, the supplemental grant, and the supplemental flat grants. Vocational education grants thus are for the purpose of absorbing a portion of the excess costs associated with vocational programs.

Actual state funds for vocational education are quite limited. In 1974 it was estimated that only 7 percent of vocational education costs in

TABLE 1-1

INDIANA SPECIAL EDUCATION COSTS AND APPROPRIATIONS

| Fiscal Year | School Year | Statutory Excess Cost Formula Obligation | State Appropriations | Differences Between Obligations and Appropriations | Percent of Statutory Excess Cost Formula Reimbursed |
|---|---|---|---|---|---|
| 1962 | 1960-61 | $ 1,776,000 | $ 1,776,000 | $ -0- | 100 |
| 1963 | 1961-62 | 2,129,000 | 2,125,000 | -0- | 99 |
| 1964 | 1962-63 | 2,430,000 | 2,240,000 | 190,000 | 92 |
| 1965 | 1963-64 | 2,700,000 | 2,200,000 | 500,000 | 81 |
| 1966 | 1964-65 | 3,000,000 | 2,600,000 | 400,000 | 87 |
| 1967 | 1965-66 | 5,100,000 | 3,600,000 | 1,500,000 | 71 |
| 1968 | 1966-67 | 5,800,000 | 4,200,000 | 1,600,000 | 72 |
| 1969 | 1967-68 | 7,005,000 | 3,413,000 | 3,592,000 | 49 |
| 1970 | 1968-69 | 7,750,000 | 3,700,000 | 4,052,000 | 48 |
| 1971 | 1969-70 | * | 3,391,000 | * | |
| 1972 | 1970-71 | 11,287,000 | 3,353,000 | 7,934,000 | 30 |
| 1973 | 1971-72 | 12,306,752 | 9,200,000 | 3,106,752 | 75 |
| 1974 | 1972-73 | 13,023,241 | 9,091,000 | 3,932,241 | 69 |
| 1975 | 1973-74 | 17,255,822 | 17,525,000** | - - - | -- |

Source: Indiana Department of Public Instruction

*Distribution for 1969-70 school year based on a method other than the formula prescribed by legislation.

**Including fall, 1974 supplement

the secondary schools was funded by the state. Some federal funds are available for these programs and are distributed through the State Department of Public Instruction.

Distressed School Fund. Legislative appropriations have been made to provide additional assistance to corporations showing a need for emergency financial relief. The State School Property Tax Control Board makes the decisions regarding which applicants are eligible and amounts to be granted. Corporations receiving these funds for 1973 and the amounts received are shown in Table 1-2.

Summary of State Support. School corporations are entitled to receive funds from several state grant programs. The following data are included to show key elements of the state programs for two hypothetical school corporations, District A and District B.

| | District A | District B |
|---|---|---|
| Wealth Per Pupil (AAV/ADA) | $ 7,000.00 | $10,000.00 |
| Tuition Factor (TF) | 1.00 | 1.00 |
| 1-12 Average Daily Attendance (ADA) | 3,800 | 3,800 |
| K-12 Average Daily Attendance (ADA) | 4,000 | 4,000 |
| A Day's Membership (ADM) | 4,200 | 4,200 |
| 1973 General Fund Rate | 4.95 | 4.95 |
| Transportation: | | |
| Wealth Factor | 1.30 | 1.00 |
| Sparsity Factor | .90 | 1.80 |
| Pupils Transported 1-1/2 Miles or More | 2,000 | 2,000 |

District A Entitlement

| | | |
|---|---|---|
| 1. Basic Grant - $445.00 less local share of $150.50 = state share of $294.50 per pupil in K-12 ADA | = | $ 1,178,000 |
| 2. Supplemental Grant - $230.00 less local share of $196.00 = $34.00 per pupil in K-12 ADA | = | 136,000 |
| 3. Supplemental Flat Grant - $77.00 X ADM | = | 323,400 |
| 4. Flat Grant - $40.00 X 1-12 ADA | = | 152,000 |
| 5. Transportation - $20.00 X 1.3 X .9 X 2,000 | = | 46,800 |
| | Total | $ 1,836,200 |

TABLE 1-2

DISTRIBUTION FOR 1973 DISTRESSED SCHOOL FUNDS

| School Corporation | County | Amount |
|---|---|---|
| Baugo Community Schools | Elkhart | $ 4,658.00 |
| Taylor Community Schools | Howard | 314,343.00 |
| Clark-Pleasant Community Schools | Johnson | 35,502.00 |
| East Gary City Schools | Lake | 258,967.00 |
| Gary Community School Corporation | Lake | 1,300,934.00 |
| Griffith Public Schools | Lake | 221,695.00 |
| School City of Hammond | Lake | 1,300,934.00 |
| School Town of Highland | Lake | 157,856.00 |
| Hobart Township Schools | Lake | 471,832.00 |
| Lake Ridge Schools | Lake | 302,533.00 |
| Michigan City Area Schools | LaPorte | 200,000.00 |
| South Madison Community School Corp. | Madison | 140,095.00 |
| Penn-Harris-Madison School Corp. | St. Joseph | 290,651.00 |
| | | $5,000,000.00 |

Source: Indiana Department of Public Instruction

District B Entitlement

| | | | |
|---|---|---|---|
| 1. | Basic Grant - $445.00 less local share of $215.00 = state share of $230.00 per pupil in K-12 ADA | = | $ 920,000 |
| 2. | Supplemental Grant - $230.00 less local share of $2.80 X $10,000 + $280.00 | = | no grant |
| 3. | Supplemental Flat Grant - $77.00 X ADM | = | 323,400 |
| 4. | Flat Grant - $40.00 X 1-12 ADA | = | 152,000 |
| 5. | Transportation - $20.00 X 1.0 X 1.8 X 2,000 | = | 72,000 |
| | | Total | $ 1,467,000 |

The entitlements for Districts A and B are for the major elements of state support. In addition, each district might be eligible for grants for summer school, evening school, and vocational and special education programs.

## Considerations for Indiana

The present Indiana program might be characterized as consisting of an underfunded equalized basic state aid program supplemented by (1) a flat grant that provides partial relief for increased local school costs and (2) an equalized supplementary grant for districts of low wealth. An outgrowth of the proposed program would be a single computational process that would recognize educational need variations among school districts and also provide a funding formula structure that would not have to be revised at each session of the Indiana General Assembly. Rather than perpetuating the inequities of the present program through a series of supplemental grants and categorical programs, the proposed funding structure would facilitate the development of special education and vocational education programs in all school corporations within the state.

In the design of state support programs, various advocacy groups naturally seek to assure that programs in which they have an interest will receive adequate amounts of state and local funds. Indiana's support for

special education programs has been at a higher level than that for vocational education. One basic reason may be related to mandatory legislation which requires local school districts in the state to provide programs for pupils with various types of physical and psychological handicaps. Considerable progress has been made in serving pupils with need for special programs, but the need still exists for further expansion of special education programs. The number of pupils served in 1973-74, the potential number to be served, and the number not being served are shown in Table 1-3.

In enacting mandatory legislation, the legislature assumes an additional moral obligation to provide adequate funds for support of those programs. In planning programs for all handicapped children, whether as a result of legislation or court decree, two very basic factors must be acknowledged:

1. Special education programs cost more than programs for regular classroom pupils.
2. Many local school districts have a pupil population base too small to provide economical and efficient programs for all handicapped children.

State legislatures have three basic options in designing programs to support special education programs:

1. Payment of the excess cost of the program above the cost for educating a regular child.
2. Funding on a classroom teacher unit basis with a uniform amount being provided for each local school district qualifying for a classroom teacher unit.
3. Funding on a weighted pupil basis with the district receiving through state and local funds a uniform amount per exceptional child with various handicapping conditions.

TABLE 1-3

NUMBER AND PERCENTAGE OF PUPILS PARTICIPATING IN SPECIAL EDUCATION PROGRAMS AND NUMBER NEEDING SERVICE

| Special Education Program | Number Served 71--72 | % of Total Served | Number Served 72--73 | % of Total Served | Number Served 73--74 | % of Total Served | Number Needing Service |
|---|---|---|---|---|---|---|---|
| Communication Handicapped | 51,314 | 82 | 52,970 | 85 | 58,500 | 94 | 62,000 |
| Hearing Impaired | 259 | 34 | 271 | 36 | 386 | 51 | 750 |
| Visually Handicapped | 180 | 12 | 200 | 13 | 212 | 14 | 1,500 |
| Neurological Impaired Learning Disabled | 587 | 4 | 1,158 | 9 | 1,508 | 12 | 12,000 |
| Emotionally Disturbed | 455 | 2 | 498 | 2 | 1,033 | 5 | 18,000 |
| Multiply Handicapped | 147 | 9 | 290 | 19 | 310 | 20 | 1,500 |
| Trainable Mentally Retarded | 1,736 | 49 | 2,326 | 66 | 3,102 | 88 | 3,500 |
| Educable Mentally Retarded | 14,978 | 51 | 15,574 | 53 | 17,013 | 58 | 29,000 |
| Physically Handicapped | 499 | 24 | 478 | 23 | 425 | 21 | 2,000 |
| Severely-Profoundly Mentally Retarded | | | | | 326 | | |
| TOTALS | 70,155 | | 73,765 | | 82,815 | | 130,250 |

Source: Special Education Division, Indiana Department of Public Instruction

State statutes and court decisions have expanded the concept of the state having responsibility to provide educational opportunities for all children to encompass the full range of programs for exceptional children. Granted, the lack of well-established programs has resulted in greater attention being given to that portion of the total school program; however, the basic question is whether the state has a greater responsibility to fund the program for the special education child than for the regular child. The same basic argument can also be extended to kindergarten and vocational education. The advocacy group for special education, the Council for Exceptional Children, has recommended the following:

> The costs of educating a handicapped child beyond that of educating a non-handicapped child should be assumed by state government. However, the child's district of residence should be required to assume an expenditure for the child equal to that expended for a non-handicapped child, regardless of where the child receives an education.[2]

The recommendation of the Council gathers support when one considers that variations among districts can be found in the prevalence rates for the handicapped and that parents of a handicapped child often migrate to locations where their child may receive the necessary education and services.

Various alternatives are available in the design of state school support programs to assure that adequate funds are provided for students in exceptional education programs. The payment of the excess cost or the payment of a portion of a teacher's salary associated with the program may appear to have some merit, but it should be recognized that the residual not reimbursed by the state must be borne by the local taxpayers. Quite often this results in extensive expansion of programs in districts with

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[2]Frederick Weintraub et al., State Law and Education of Handicapped Children: Issues and Recommendations (Arlington, Virginia: Council for Exceptional Children, 1971), p. 64.

adequate fiscal resources, but districts with limited fiscal resources often do not have the necessary funds to support the residual not funded by the state. The comprehensive funding approach proposed in this study assures that each school corporation in the state will have sufficient funds to support the program at the standard cost level or the amount recognized in the state school support program.

Indiana's assumption of responsibility for accelerating the development of vocational education programs in local school corporations has been somewhat limited. The current level of state funds is approximately $2 million. Statutes enacted during the 1974 session did provide a structure through which funds could be allocated to vocational education programs; however, the program was not funded. The same amount of dollars per pupil was to be provided for equal amounts of time spent in each vocational education program irrespective of the necessary variations in the level of expenditures required to support the program. Rather than allocating funds on the basis of the gross number of pupils participating in vocational education programs, a more logical approach would be to recognize the variations in costs associated with different programs and allocate funds on that basis. The proposed funding mechanism provides for varying levels of funds for different programs. The indexes have been developed as a result of comprehensive research in a selected national sample of school districts as well as extensive and replicated studies in individual states. Comprehensive studies of the number of secondary pupils needing vocational programs, but not being served, were not available. However, data in Table 1-4 from a national study indicated that only about 50 percent of the potential vocational education pupils were being served.

TABLE 1-4

NUMBER OF VOCATIONAL PUPILS SERVED AND PROJECTED NEED

| Program | 1973 Enrollment[a] | 1973 FTE Enrollment[b] | 1973 Highest Need[a] | 1973 FTE Highest Need[b] | Percent Served |
|---|---|---|---|---|---|
| Agriculture | 16,100 | 4,825 | 31,800 | 9,549 | 51 |
| Distributive Education | 5,400 | 2,434 | 11,000 | 4,934 | 49 |
| Health | 875 | 350 | 1,700 | 681 | 51 |
| Home Economics | 56,000 | 11,200 | 111,000 | 22,177 | 51 |
| Office Occupations | 12,700 | 5,077 | 25,100 | 10,060 | 50 |
| Trades and Industries | 11,400 | 4,011 | 22,700 | 7,955 | 50 |
| TOTAL | 102,500 | 27,897 | 203,300 | 55,256 | 50 |

Source: James Richard Stultz, The Incidence of Educational Needs and the Cost of Meeting Those Needs in the United States in 1980 (Gainesville, Florida: Institute for Educational Finance, 1974), p. 121.

[a]Data were computed from basic information secured from USOE Form 3138 on file in the United States Office of Education.

[b]Assumptions developed from unpublished data and the experience of the staff of the Institute for Educational Finance, Gainesville, Florida, 1974.

In the previous paragraphs considerable attention has been devoted to funding alternatives for special education and vocational education programs; this emphasis should not be construed as suggesting that the state has higher levels of responsibility to these programs than to kindergarten, regular, or compensatory programs. The true responsibility of the state is to devise and assure funding for an allocation system that will provide an adequate level of funds to support programs for all pupils, whether they be seeking vocational, college preparatory, or general education programs.

## Measures of Educational Need

The varying educational needs of children place diverse educational cost burdens on local school districts. There is general public acceptance that physiological and psychological conditions and occupational goals dictate that varying types of educational programs be provided for different children. Various research studies have also revealed that different amounts of funds are required to provide differing programs, with some having costs which are considerably higher than others. Studies in several states have indicated that the educational needs of children can be assessed, programs can be identified, and cost differentials or pupil weightings can be applied to the various programs. This procedure has resulted in the establishment of minimum cost levels for a state upon which all funds for programs may be computed. In the computational process expenditures for instructional salaries and other current expense items can be identified and included in the composite cost of the educational program. Normally, transportation, capital outlay, and debt service expenditures have been excluded from the computational process.

By calculating a district's entitlement on the basis of weighted participating pupils, the amount of funds for which a district is eligible is based on an allocation for each pupil with an "add-on" weight being provided for the pupil's participation in a program other than the regular program. Double counting of pupils is eliminated, and the allocation is based on a standard cost factor associated with the programs in which the child is participating. The benefits of the weighted participating pupil approach can be summarized as follows:

1. Local school districts are encouraged to explore alternative instructional methods based on educational needs because greater flexibility is provided in program operation when funding is based on the pupil to be educated rather than on numbers of teachers, numbers of supervisors, or a standardized self-contained classroom unit.
2. A uniform and comprehensive system of funding is established for all local school districts within a given state. Variations in allocation are dependent only on the differences in educational need among children and the differences in wealth among local districts, rather than on administrative or organizational arrangements.
3. The cost differential method of weighting pupils increases the rationality and objectivity of the distribution system because allocation is based on actual cost analysis of educational programs rather than on politics, geography, or other extraneous considerations.
4. A balanced program is created whereby the entire program is interactive with each component of the unit cost of the basic

program; therefore, a definitive relationship exists among all elements of the educational finance program.

5. Adoption of this system facilitates evaluation by establishing the basic framework through which programmatic budgeting can be conducted. Costs of programs are easily identified when the allocation procedure creates a full cycle of programmatic funding.
6. Funds are allocated on the basis of the number of pupils actually served in a program, rather than on a projection of the number to be served as used when funds are allocated on an instructional unit basis, or on the basis of a percentage of the salary paid to a teacher in each local school district as used presently for funding special education programs in Indiana.

Cost Differentials

Much of the recent interest in the weighted pupil approach to measuring educational need in state school support allocation formulas can be traced to the research conducted by the National Educational Finance Project. In Phase I of the project, efforts were made to select a national sample of representative "best practice" school districts, to identify educational program expenditures in those districts, and to develop indexes or cost differentials related to each educational program. Sample districts for the studies were drawn from several states and included a wide variety of types of school districts. In view of the wide differences in the types of school districts included in the sample and the fact that they were in several very different states, strong recommendations were made that the process be replicated in individual states when a state was interested in incorporating the cost differential approach into its allocation process for determining the educational need in various districts within a state.

Following the report on the national study, the staff of the National Educational Finance Project participated in cost differential studies in six states.[3] Findings from these studies have been analyzed and consolidated into a set of reasonable ranges for establishing full-time equivalent pupil weights for various educational programs.

The upper and lower limits for the various programs reflect the extremes found in the various research studies; data for programs are presented in Table 1-5. The one area of exception or possible question in the data is "speech handicapped;" the reasonable range weights may reflect expenditures on a participating pupil or caseload basis rather than on a full-time equivalent pupil. If this assumption is correct, the range of the weight for speech handicapped should be from 6.00 to 10.00. The same problem is related to the weight for the homebound or hospitalized child; in this program the range should possibly be from 10.00 to 15.00. In both programs the data problems are related to the concept of full-time equivalent pupils which stipulates that a pupil's time will be counted in the program only when he was receiving actual instruction. The cost differential method of allocating funds to local school districts has been enacted into legislation in Florida, Kentucky, New Mexico, Rhode Island, and Utah. Research data from these states, plus the data from studies in other states,

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[3]Gerald F. Boardman, K. Forbis Jordan, and Kern Alexander, NEFP Decision Process: A Computer Simulation (Gainesville, Florida: National Educational Finance Project, 1971); Financing the Public Schools of Florida (Gainesville, Florida: National Educational Finance Project, 1973), Financing the Public Schools of Kentucky (Gainesville, Florida: National Educational Finance Project, 1973); Financing the Public Schools of Delaware (Gainesville, Florida: National Educational Finance Project, 1973); Financing the Public Schools of South Dakota (Gainesville, Florida: National Educational Finance Project, 1973); Tish Newman Busselle, The Texas Weighted Pupil Study (Austin, Texas: Texas Education Agency, 1973); and Mississippi Public School Finance (Jackson, Mississippi: The Governor's School Finance Study Group, 1973).

TABLE 1-5

NATIONAL EDUCATIONAL FINANCE PROJECT REASONABLE RANGE COST DIFFERENTIAL SCALE FOR ESTABLISHING FULL-TIME EQUIVALENT PUPIL WEIGHTS FOR VARIOUS EDUCATIONAL PROGRAMS

| Educational Programs (1) | Reasonable Range (2) |
|---|---|
| Kindergarten | 1.05 - 1.30 |
| Grades 1-2 | 1.00 - 1.30 |
| Grades 3-8 | 1.00 |
| Grades 9-12 | 1.10 - 1.50 |
| Exceptional Education | |
| Educable Mentally Retarded | 1.50 - 2.50 |
| Trainable Mentally Handicapped | 1.60 - 3.00 |
| Physically Handicapped | 1.50 - 4.00 |
| Learning Disabilities | 1.50 - 2.50 |
| Emotionally Disturbed | 1.60 - 3.70 |
| Multiple Handicapped | 1.65 - 2.29[a] |
| Homebound | 2.40 - 2.60 |
| Speech Handicapped | 1.18 - 1.62[a] |
| Mentally Handicapped | 1.49 - 2.33[a] |
| Compensatory Education | |
| Remedial Reading (Grades 1-6) | 1.60 - 2.40 |
| Vocational-Technical Education | |
| Business Education | 1.40 - 1.80 |
| Distributive Education | 1.40 - 1.50 |
| Trades and Industries | 1.50 - 2.90 |
| Health Occupations | 1.40 - 2.70 |
| Agriculture | 1.60 - 2.60 |
| Home Economics | 1.40 - 1.70 |

Source: Financing the Public Schools of South Dakota (Gainesville, Florida: National Educational Finance Project, 1973), p. vii.

[a]Reasonable ranges taken from Financing the Public Schools of Kentucky (Gainesville, Florida: National Educational Finance Project, 1973), p. 6.

will provide additional insights into the appropriate level of weights for specific programs.

Weights are normally developed from current operating expenditures per pupil, including the fiscal accounting categories of administration, instruction, operation and maintenance of school facilities, fixed charges, and other school services. Expenditures for capital outlay, transportation, food service, and debt service are excluded from the analysis.

In 1974 the Institute for Educational Finance at the University of Florida conducted a study of cost differentials for the Florida Department of Education. The purpose of this cost analysis in twenty-four school districts was to provide data to be used in examining the weights which had been incorporated into the Florida Educational Finance Program enacted in 1973. The aggregated cost differentials are shown in Table 1-6.

Only one study has been conducted using the participating pupil instead of full-time equivalent pupils. Average weights were computed by the Texas Education Agency staff, with the assistance of the National Educational Finance Project; these data are shown in Table 1-7. The study was based on actual program costs per participating pupil in a sample of twenty-eight "good practice" Texas school districts. The cost indexes were based on 1970-71 current expenditures, excluding expenditures for capital outlay, debt service, transportation, and food service.[4]

In addition to the studies conducted by the National Educational Finance Project, several studies have been conducted on a smaller scale in research efforts at various universities. One particular study was conducted at Ball State University and was based on data secured from a random sample of eighteen Indiana school districts. Cost differential indexes were

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[4]Busselle, op. cit.

TABLE 1-6

FLORIDA PER PUPIL WEIGHTS FOR 24 SAMPLE DISTRICTS COMBINED FOR SCHOOL YEAR 1972-73

| Educational Program | Aggregated Cost Differential Index for 24 Sample Florida Districts |
|---|---|
| Basic Programs | |
| Kindergarten-Grade 3 | 1.04 |
| Grades 4-10 | 1.00 |
| Grades 11-12 | 1.20 |
| Special Programs, Exceptional Students[a] | |
| Educable Mentally Retarded | 1.82 |
| Trainable Mentally Retarded | 2.12 |
| Physically Handicapped | 2.18 |
| Physical and Occupational Therapy | 5.58 |
| Speech Therapy I | 3.72 |
| Deaf | 2.33 |
| Visually Handicapped I | 14.15 |
| Visually Handicapped | 2.59 |
| Emotionally Disturbed I | 4.10 |
| Emotionally Disturbed | 2.34 |
| Socially Maladjusted | 1.92 |
| Special Learning Disability I | 4.48 |
| Special Learning Disability | 2.13 |
| Gifted I | 1.33 |
| Hospital and Homebound I | 7.20 |
| Special Vocational-Technical Programs[b] | |
| Trades and Industries | 2.00 |
| Agriculture | 1.93 |
| Vocational Office Education | 1.85 |
| Home Economics (All Categories) | 1.67 |
| Distributive Education | 1.84 |
| Health Occupations | 1.79 |
| Special Adult and General Education Programs | |
| Adult Basic and High School | 1.14 |
| Community Service | 1.07 |

Source: Cost Factors of Educational Programs in Florida (Gainesville, Florida: Institute for Educational Finance, 1974), p. 54.

[a]Special education programs for exceptional students marked with an I (one) represent part-time programs averaging seven hours in a 25 hour school week.

[b]Special vocational-technical program cost indexes represent the average of the aggregated cost indexes for each vocational-technical program category.

TABLE 1-7

TEXAS PARTICIPATING PUPIL WEIGHTS FOR VARIOUS INSTRUCTIONAL PROGRAMS

| Programs (1) | Participating Pupil Cost Index (2) | | | Add-On (3) |
|---|---|---|---|---|
| Early Childhood Special Education | 1.26 | | | .26 |
| Kindergarten | 1.05 | | | .05 |
| Elementary | 1.00 | | | -- |
| Middle School | 1.12 | | | .12 |
| High School | 1.28 | | | .28 |
| Special Programs | Elementary School | Middle School | High School | |
| Speech Handicapped | 1.35 | 1.52 | 1.57 | .57 |
| All Other Handicapped | 2.21 | 2.30 | 2.71 | 1.71 |
| Low Income | 1.37 | 1.38 | 1.51 | .51 |
| Non-English Speaking | 1.77 | 1.67 | 1.67 | .67 |
| Migrant | 1.47 | 1.51 | 1.81 | .81 |
| Argiculture | | 1.37 | 1.56 | .56 |
| Homemaking | | 1.21 | 1.38 | .38 |
| Trades and Industry | | 1.29 | 1.47 | .47 |
| Office, D.E. and Health | | 1.24 | 1.42 | .42 |
| Cooperative | | 1.23 | 1.41 | .41 |
| Handicapped Vocational | | 2.31 | 2.64 | 1.64 |
| Coordinated Vocational-Academic Education | | 1.59 | 1.82 | .82 |

Source: Column 2--Tish Newman Busselle, The Texas Weighted Pupil Study (Austin, Texas: Office of Urban Education, Texas Education Agency, 1973), p. 32. Column 3--Computations for the purposes of this study.

computed from an analysis of the current operating costs per full-time equivalent pupil in average daily membership for the school year 1971-72 using the basic elementary program in grades one through six as the index of 1.000. Findings of this study are shown in Table 1-8.

TABLE 1-8

INDEXES OF MEAN NET CURRENT OPERATING EXPENDITURES PER FTE PUPIL IN ADM BY SELECTED PROGRAM CATEGORY FOR A RANDOM SAMPLE OF INDIANA SCHOOL DISTRICTS

| Educational Programs (1) | Cost Index (2) |
|---|---|
| Prekindergarten and Kindergarten | 1.271 |
| Elementary-Grades 1-6 | 1.000 |
| Secondary-Grades 7-12 | 1.095 |
| Mentally Handicapped | 2.559 |
| Physically Handicapped | 2.821 |
| Compensatory Education | 1.633 |
| Vocational Education | 1.256 |

Source: Donald E. Embry, Program Cost Differentials for State Financing of Indiana Public Schools (Ed.D. dissertation, Ball State University, 1973), p. 81.

Under the auspices of the Governor's Office for Educational Research and Planning and the Texas Education Agency, a cost differential study was conducted in Texas in 1974.[5] The sample consisted of forty-one school districts. A reputational selection process was used to assure that the districts had programs which were representative of good educational practices in the state and also were sufficiently comprehensive to provide a balanced funding pattern for all educational programs being provided in the local district. Summary data from this study are presented in Table 1-9.

[5]Lynn Moak, Educational Program Cost Differentials in Texas (Austin, Texas: Texas Education Agency, November 1974).

TABLE 1-9

TEXAS EDUCATION AGENCY PROGRAM COST DIFFERENTIALS STUDY FOR SELECTED SCHOOL DISTRICTS, 1972-73
CALCULATION OF EDUCATIONAL PROGRAM COST INDEXES FOR ALL SAMPLE DISTRICTS

| PROGRAM | WEIGHTED MEAN METHOD COST INDEX (ELEM=1.00) | UNWEIGHTED MEAN METHOD DISTRICT COST INDEX (ELEM=1.00) | UNWEIGHTED MEAN METHOD STRATA COST INDEX (ELEM=1.00) |
|---|---|---|---|
| REGULAR PROGRAM | | | |
| Kindergarten | 1.04 | 1.29 | 1.15 |
| Elementary | 1.00 | 1.00 | 1.00 |
| Junior High | 1.03 | 1.04 | 1.05 |
| Senior High | 1.12 | 1.15 | 1.16 |
| VOCATIONAL EDUCATION | | | |
| Agriculture | 2.50 | 2.63 | 2.46 |
| Distributive | 1.21 | 1.25 | 1.13 |
| Health | 1.19 | 1.37 | 1.70 |
| Homemaking-Useful | 1.48 | 1.83 | 1.68 |
| Homemaking-Gainful | 1.32 | 1.29 | 1.21 |
| Office | 1.76 | 1.85 | 1.76 |
| Industrial | 1.97 | 1.98 | 1.95 |
| Occupational Orientation | 2.53 | 1.89 | 2.47 |
| SPECIAL EDUCATION | | | |
| Visually Handicapped | 4.38 | 4.59 | 4.31 |
| Orthopedically Handicapped | 2.39 | 4.91 | 2.37 |
| Minimally Brain Injured | 2.94 | 3.36 | 2.86 |
| Auditorially Handicapped | 3.48 | 3.60 | 3.87 |
| Educable Mentally Retarded | 2.83 | 3.52 | 3.12 |
| Trainable Mentally Retarded | 2.22 | 2.66 | 2.62 |
| Speech Handicapped | 5.97 | 6.25 | 5.41 |
| Language & Learning Disability | 2.76 | 4.65 | 3.66 |
| Pregnant Students | 1.29 | 2.10 | 1.86 |
| Emotionally Disturbed | 2.61 | 3.81 | 3.00 |
| TOTAL REGULAR | 1.03 | 1.04 | 1.05 |
| TOTAL VOCATIONAL EDUCATION | 1.63 | 1.79 | 1.71 |
| TOTAL SPECIAL EDUCATION | 2.81 | 3.23 | 3.19 |
| GRAND TOTAL | 1.11 | 1.14 | 1.14 |

In an effort to avoid problems associated with labeling pupils, to facilitate program revisions and modifications, and to increase flexibility in local school districts, some attention has recently been devoted to using a delivery system approach instead of a program method in designing a weighted pupil allocation system. The Massachusetts State Board of Education has proposed a program which includes the following categories with full-time equivalent pupil weights as indicated.

TABLE 1-10

FTE WEIGHTS IN RECOMMENDATIONS OF MASSACHUSETTS STATE BOARD OF EDUCATION

| Program | Weight |
|---|---|
| Regular Day Program | 1.00 |
| Bilingual | 1.40 |
| Regular Education Program with Modifications (25 to 60 percent in special classes) | 2.50 |
| Substantially Separate | 3.50 |
| Full-time Day School (Exceptional Education) | 5.00 |
| Residential Program | 6.00 |
| Specific Occupational Training | 2.00 |
| Career Development | 1.40 |
| Career Awareness | 1.10 |

This approach represents a significant departure in programmatic arrangement for funding purposes. State education agency approval would still be required for offerings fitting into the various programs, but

the structure is much more open because of the absence of traditional program titles.

The similarity in the research findings among the various states suggests that sufficient research has been conducted to permit states to enact a cost differential allocation process without engaging in extended and costly research. The basic program is more related to the willingness of the legislature to provide a process through which periodic adjustments can be made in the allocation indexes to facilitate the improvement of educational programs and to prevent the weights from becoming so institutionalized that they serve as a barrier to educational change in the same manner as the classroom unit approach to allocation has in some instances.

## Measures of Fiscal Capacity

One of the most illusive problems in designing state school support programs has been the determination of an equitable measure of local fiscal capacity. The term "fiscal capacity" refers to a quantitative measure intended to reflect the resources which a taxpaying jurisdiction can tax to raise revenue for public purposes.[6] Principal sources of public wealth subject to taxation have been property, income, and sales.[7] If a level of government has the power to tax all of these sources, experts have been in general agreement that the sources can then be used in developing the indicator of wealth, or measure of fiscal capacity, for that level of government. Since real property has been the primary tax base available to

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[6]R. L. Johns, S. K. Alexander, and D. H. Stollar, Status and Impact of School Finance Programs, vol. 4 (Gainesville, Florida: National Educational Finance Project, 1971), p. 122.

[7]Richard A. Rossmiller, James A. Hale, and Lloyd E. Frohreich, Fiscal Capacity and Educational Finance, Special Study No. 10 (Gainesville, Florida: National Educational Finance Project, 1970).

local school districts, most state support programs have used equalized property value per pupil in average daily attendance (ADA) or average daily membership (ADM) as the common measure of wealth among local school districts.[8]

No single measure is wholly adequate for describing the ability of a community to support education.[9] Even though the district may only be permitted to tax property, actual payments for that tax must be made from income. As greater attention has been devoted to municipal overburden and other financing problems in urban areas, some consideration also has been given to utilizing the total municipal tax rate as an adjustment in a measure of local fiscal capacity. The net effect of including this factor has been a reduction in the relative wealth position of urban school districts when compared to all districts in a state. Cities usually have had a higher total tax rate for all governmental services than rural and suburban districts throughout a state.[10]

Attributes of a Measure

One of the attributes of a measure of fiscal capacity for a school corporation is that the measure should be predictive of the corporation's ability to support education; the measure should reflect the degree to which

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[8]Clyde H. Reeves, 1968 School Finance Law Handbook (Evanston, Illinois: National School Boards Association, 1968).

[9]R. L. Johns, S. K. Alexander, and K. F. Jordan, eds., Financing Education, Fiscal and Legal Alternatives (Columbus, Ohio: Charles E. Merrill Publishing Company, 1972).

[10]Leroy J. Peterson et al., Economic Impact of State Support Models on Education (Madison, Wisconsin: University of Wisconsin, School of Finance, 1963).

the community can supply the funds which are required to support public services.[11] A high incidence of property wealth in a taxing jurisdiction does not necessarily indicate that the school corporation also has available resources from which to pay the levy.

In view of the current freeze on local property tax levies, no consideration was given to the development of alternative measures of local fiscal capacity. The experience of the consultants in other states indicates that the inclusion of an income factor in calculating a local corporation's fiscal capacity would inevitably lead to a reduction in required local effort in some corporations and an increase in others. As a result, some local school corporations would be confronted with a net loss in available revenues through the inclusion of income in the determination of the fiscal capacity of local school corporations.

The capacity measure should reflect the relationships between revenue sources and the characteristics of the population. A common pattern has been to determine the local corporation's relative position by dividing that district's wealth by the ADA, ADM, or a similar measure. Some support has been expressed for using total population or school age population as the divisor; however, each choice has certain public policy implications. Careful consideration should be given to the impact of various choices on individual districts and the resultant equity implications. Any capacity measure should be based on some index of population so that the measure may be utilized and also be comparable among local school corporations within a state.

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[11]Paul R. Mort and Walter C. Reusser, Public School Finance: Its Background, Structure and Operation (New York: McGraw-Hill, 1951).

Measurement Units for Fiscal Capacity

An additional policy issue is the determination of the units by which the wealth of a school corporation will be measured. One option is for the corporation's total wealth to be compared to the state's total wealth; an additional choice is to identify a factor which reflects some measure of need. A different result may be achieved depending on whether total wealth is compared to wealth per ADM, wealth per ADA, or wealth per capita. A school corporation may appear to be affluent if no wealth divisor is employed or if relative wealth is determined by dividing by ADA; however, the same school corporation may become, in relation to other school corporations, much poorer if ADM, total population, or some weighted pupil standard is used as a divisor.

Among the alternative units of measure which may be used to assess the educational needs of a school corporation are the following: ADA, ADM, population, proportion of total wealth, school-age child, school attending child, weighted ADA (WADA), and weighted participating pupil (WPP).

Average Daily Attendance. Average daily attendance has been the typical measure used as the divisor in many state support programs to calculate a school district's relative wealth. The aggregate number of days in attendance for a given period of time is divided by the number of days in the period, and the result is the ADA for the school district. The method rewards the district which has the highest percentage of attendance and encourages districts to take positive action to assure that absenteeism is kept to a minimum. As an end result, the state school support program is used to enforce compulsory attendance laws.

Even though this measure may appear to have some merits in that the district is rewarded for having pupils in attendance, the measure may

actually have little relationship to the ability of the district to support education. If significant portions of the district's school age population are attending nonpublic schools, the measure may not reflect the district's fiscal capacity. If large numbers of the students are culturally deprived and their parents do not encourage them to attend schools, the measure may not be indicative of the district's population to be served. Also, if the age distribution of the total population departs from the norm for the state, the measure may be deficient.

Average Daily Membership. This measure is very similar to ADA except that the aggregate days membership is used as the divisor rather than the aggregate days of attendance. The problems of using the measure as a vehicle to enforce compulsory school attendance and to cope with low attendance of culturally deprived children have been removed. As with ADA, no recognition is given to districts with a higher than state average percentage of population in nonschool-attending age categories or those with a higher than state average percentage of pupils attending nonpublic schools.

Population. A third alternative is to use total population as the divisor. This option provides for recognition of demand for all governmental services in the calculation of a local school district's fiscal capacity. The incidence of pupils of school age or attending school is not recognized. Support for this alternative may be found among those who contend that the funding of school support programs should not be considered independent of the total demands for governmental services. Others might contend that the purpose of the school support program is to provide funds for education; therefore, the measure should be oriented toward a unit of need which is related to the provision of educational services. This approach has

some rather profound effects, depending upon the differing relationships between the number of students and the total population among school districts.

An additional problem with this measure is that the only source of reliable data will be the decennial census, and even that information often is not reported in a pattern which conforms to local school district boundaries. This is especially pertinent in Indiana, for school corporation boundaries are not uniformly coterminous with those of other governmental units. Steps are being taken to resolve the latter problem, but the data are not presently available on an annual basis.

Proportion of Total Wealth. A limited number of states compute a local school district's fiscal capacity on the basis of the district's proportional share of the total wealth of the state. A total local share is determined for the state and each local district's share of the total is that district's percentage of the total wealth of the state. In contrast to the previous alternatives, this measure does not recognize either the number of pupils to be educated or the total population requiring governmental services. The measure's merits are in its simplicity; it is not dependent upon local district reports nor on census information which may be outdated.

School-Age Child. A technique for compensating those school districts with higher than state average percentages of nonpublic school attendance is to use the number of school-age children in the district as the divisor in calculating each local district's wealth. The most obvious problems with this measure are that it fails to provide any incentive to encourage the school district to serve its school-age population, that it does not recognize the total population requiring governmental services, and that the data must be obtained from either the decennial census or a locally-

conducted school census. For these reasons, little support can be found for this alternative.

School-Attending Child. If the public policy is to recognize both public and nonpublic school attending pupils in calculating a local district's relative wealth, the total number of school-attending children may be used as the divisor. Most of the negative factors associated with the school-age child method are alleviated through this alternative. Its chief handicaps are that reports must be secured from nonpublic schools and that the state often does not have the manpower to assure that the reports are accurate. Nonpublic school officials may not be supportive, for they do not receive any direct reward for filing and certifying the information.

Weighted Average Daily Attendance. The only difference between using WADA and ADA as the divisor is that the incidence of pupils requiring high cost programs is recognized in the calculation. Under this alternative, educational needs of students become a factor in the calculation of a district's fiscal capacity. Funding weights for programs are multiplied by the ADA of the pupils in the program to obtain the WADA for each local school district. The demand for other governmental services is not recognized, nor is the number of pupils attending nonpublic schools. All of the criticisms associated with ADA also apply to this alternative.

Weighted Participating Pupils. The use of WPP as the divisor permits the recognition of the educational need factor and the number of pupils in average daily membership. The calculation process is similar to WADA except that the number of weighted participating pupils is used as a multiplier. WPP is subject to the criticisms and merits of ADA, but does represent an additional refinement. Funding weights for programs are multiplied by the

ADM of pupils participating in the program. The number of units is an indicator of the number of pupils served by the program. The addition of the pupil weights provides for recognition of the variations in cost associated with each program. If the state seeks to secure maximum recognition of the factors associated with educational programs in the schools, this alternative has considerable merit over several of the other options.

Summary. The previous discussion illustrates that no single unit of measure is obviously preferable to all others. Rather than being an objective decision, choices must be made in terms of the public policy position prevalent in a state. If the unit measure of fiscal capacity is to be neutral of educational need, or if simplicity is the desired goal, the best measure will be proportion of total wealth. If maximum recognition is to be given to the incidence of educational need, WPP will be preferred. If maximum recognition is to be given to the number of pupils attending nonpublic schools, the choice will be school-attending child. If the desire is to recognize the demand for all governmental services, population may well be the best unit of measure. If the intent is to use the unit measure of fiscal capacity to encourage compulsory school attendance, ADA or WADA will be selected.

Irrespective of the option which may be selected, consideration should be given to the simplicity of procedures required to gather the data and the predicted accuracy of the information. If multiple uses cannot be made of the data or if they are not easily available, an overly cumbersome system may require excessive paper work in local school districts and extensive checking from the state education agency. Often, both agencies will have limited resources and could profit more by devoting their efforts to other endeavors.

In determining an appropriate unit measure of local district fiscal capacity, attention must be given to the necessity for the measure to serve as a technique for recognizing differences in educational need among school districts. For this reason, WPP has distinct advantages. Further, the use of this measure in determining local fiscal capacity and the level of educational need reduces the possibilities of inequities in the calculation process. The measure is oriented toward the pupil to be served and the cost of the program which should be provided for him in view of his physical or psychological condition and occupational aspirations.

An analysis was made of selected measurement units of fiscal capacity in terms of their applicability to Indiana. Pearson correlation coefficients were computed to determine the relationships between measurement units of wealth computed by dividing adjusted assessed valuation in each school corporation by a series of divisors. The results are shown in Table 1-11.

No correlation was less than .8295, the figure obtained when the product of adjusted assessed valuation divided by weighted participating pupils was compared to adjusted assessed valuation divided by the total population on a district-by-district basis. Of the ten correlations that were computed, four were above .99. The lowest correlations were found when one of the variables was a nonschool related measure, e.g., population in the 5-17 age group and total population. These findings suggest that significant public policy implications might result if Indiana shifted its allocation system to a measure unrelated to the pupils being served in local school corporations.

In recognition of the property tax levy freeze and the effect that a change in the wealth divisor would have on the tax revenues available to local

TABLE 1-11

PEARSON CORRELATION COEFFICIENTS FOR SELECTED VARIABLES RELATED TO MEASURES OF FISCAL CAPACITY

| | AAV/5-17 | AAV/ADM | AAV/ADA | AAV/WPP |
|---|---|---|---|---|
| AAV/5-17[a] | | | | |
| AAV/ADM[b] | .8767 | | | |
| AAV/ADA[c] | .8747 | .9994 | | |
| AAV/WPP[d] | .8676 | .9962 | .9953 | |
| AAV/POP[e] | .9636 | .8402 | .8390 | .8295 |

[a]Adjusted assessed valuation divided by population, ages 5-17.

[b]Adjusted assessed valuation divided by number of pupils in "a day's membership."

[c]Adjusted assessed valuation divided by average daily attendance.

[d]Adjusted assessed valuation divided by weighted participating pupils.

[e]Adjusted assessed valuation divided by total population.

school corporations, no consideration was given to the use of alternative measures. By retaining the required local effort approach, the simplicity of the present system can be capitalized upon and further simplified by eliminating the mechanical process of dividing by the number of pupils and subsequently multiplying to ascertain the amount of funds to come from state sources.

Cost of Delivering Education

In the development of traditional school aid programs, little attention has been given to the identification of cost variations among school districts for providing the same educational services. The variations in expenditures per pupil between rich and poor school, or high and low aspiration, districts have usually been of such magnitude as to mask the smaller differences which exist due to educational cost variations. It is not unusual, even today, for fiscal inequalities to create such wide disparities in expenditures that first and foremost consideration must be devoted to equalizing access to revenues, or to assuring fiscal equalization. In terms of equalization priorities, fiscal equalization should be realized, educational needs should be met through uniform programs and services, and effort variations should be diminished; then, the cost of delivering educational services should be used as a correction factor to assure more fully equalized educational opportunity. The National Urban Coalition has observed that, "wealth, need, and effort being equal, high cost districts should receive more aid than low cost districts."[12] The need for indexes of educational cost in state aid formulas was recognized by the President's

[12]John J. Callahan, William K. Wilken, and M. Tracy Sillerman, Urban Schools and School Finance Reform: Promise and Reality (Washington, D.C.: The National Urban Coalition, 1973), p. 18.

Commission on School Finance, "distribution of educational resources equally requires that the value of the resources at the receiving end be equal."[13]

Recently the State of Florida, in reforming its state school finance program, incorporated a "cost of living" factor providing for a cost index ranging from .90 for low cost districts to 1.10 for high cost districts.[14] This index was developed from a price survey of consumer goods and services in twelve selected Florida counties. Weightings for the price list were established from data routinely utilized by the Bureau of Labor Statistics (BLS). Data from the twelve sample counties were used to establish a regression plane estimating the price level of the remaining fifty-five counties in Florida.[15] The resulting price level estimates for each county were then used as a multiplier in the Florida Educational Finance Act to determine each local school district's final allocation.

The Florida effort has certainly been a significant step forward in establishing the rationale for incorporation of a "cost of living" factor; however, the effort has serious shortcomings. The result of the act has been to allocate more funds to counties with high family income than to counties with low family income.[16] To this extent the index has been dis-equalizing and has made it more difficult for low-income counties to compete on an equal basis for instructional personnel. Further, the Florida studies

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[13] Schools, People, and Money, The Need for Educational Reform, Final Report (The President's Commission on School Finance, 1972), p. 35.

[14] James C. Simmons, Florida Cost of Living Research Study: Florida Counties Price Level Index (State of Florida, June 1973).

[15] R. L. Johns, "The Cost of Delivering Equivalent Educational Services" (Paper prepared for the National Educational Finance Project, Gainesville, Florida, 1973), p. 3.

[16] Ibid.

on which the indexes were based made no attempt to establish the actual differences among school districts in school personnel cost of living for the same standard of living.[17] Several major unanswered questions remain before the cost of living differential concept should be uniformly incorporated into state aid programs.

Various studies and analyses of the Florida effort have testified to the difficulty of identifying a reliable measure for the cost of delivering education. While equal educational opportunity cannot be fully achieved until the cost dilemma has been resolved, further damage can be done to an already inequitable system if cost indexes are established which tend to reward wealthy districts because they already are in a more favored position. Careful attention must be given to identifying costs for the same standard of living. Moreover, the same standard of educational opportunity is governed to a great extent by teacher supply and demand. A teacher's selection of a certain school district may be related to a number of variables, each of which represents a cost function. Cost of living alone is simply inadequate as a measure of the cost of delivering education. When a combination of such factors exists such as (a) difficulty of assignment (combat or battle pay), (b) district location (boredom pay), and (c) price differentials (cost of living), all are significant contributors.[18] There is general agreement that provisions should be made in the state school finance plan for variations among districts in the cost of living for the same standard of living. However, in the development of educational funding

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[17]Ibid.

[18]James N. Fox, "Cost of Living Adjustments in School Finance: Righteous Intent, Wrong Technique" (Unpublished paper, 1974), pp. 3-4. See also Harvey E. Brazier, Adjusting for Differences Among School Districts in Costs of Educational Output, A Feasibility Study (Washington, D.C.: U.S. Office of Education, 1974).

programs, cost variations should reflect only true and valid differentials and be unrelated to either the personal income per capita or property wealth of the school district. The state formula should recognize only those factors which create inequality of educational services because of variations in the cost of delivering education.

The appropriateness of incorporating a cost of living differential in the state aid program for Indiana is somewhat questionable. Basic data are not currently available which would identify those districts which should receive additional funds because of the high cost of delivering equivalent educational services and programs. Development of these data would require comprehensive study and a considerable investment of public funds. The annual legislative appropriation in Florida for the conduct of these studies is in excess of $300,000, and Florida only has sixty-seven county-based school districts.

## Indiana Local School Revenue Sources

Historically, Indiana local school corporations have received a major portion of their operating revenues from local property tax sources. The degree of reliance has been related to both the wealth per pupil in the district and the aspiration level of the community. State funds for the basic grant program have been allocated through an equalization formula which has distributed more funds to districts with less wealth per pupil than to districts with higher levels of wealth. This equalization concept has been accepted in Indiana for over two decades. An additional established dimension of the Indiana school support program has been the permissible local property tax; maximum tax rates have been adjusted from time to time, but the principle of local leeway was well established until the enactment of the 1973 tax package. Local leeway funds remain an essential part of the school support

program, but local school corporations are restricted in the amount of funds which they may receive from local property tax sources for current operation.

The 1973 tax package provided two important features with respect to local school revenue. The first of these is the provision that General Fund tax proceeds essentially would be frozen at the level existing in calendar year 1973. If enrollments have increased since 1973, the base tax levy can be increased by the percentage growth in average daily attendance. If enrollments have declined, the allowable levy (base tax levy) is not required to be reduced accordingly.

Many of the school corporations are experiencing increases in assessed valuation. The frozen dollar levy means that General Fund rates are declining as valuation grows. Actual property tax rates are declining substantially because of property tax credits provided by the State Property Tax Replacement Fund. The overall liability of property taxpayers is reduced by 20 percent because of this revenue which is distributed to counties, rather than to the taxing unit. It is also possible for county councils to impose an adjusted gross income tax of .25, .50, .75, or 1.00 percent. A portion of the proceeds from this tax also is used for property tax replacement.

General Fund Revenue

This fund provides monies which are used primarily for current operation. The two major local revenue sources for the fund are property taxes and motor vehicle license exise taxes. Property tax revenues are, in general, frozen at their 1973 level. There is a statutory provision for a referendum to permit a corporation to establish an "excessive" tax levy, but the State School Property Tax Control Board has not yet authorized a referendum in any local school corporation.

Most motor vehicles have been removed from the property tax base. Local governmental units, including schools, obtain revenues from the exise tax paid on vehicles at the time they are licensed annually. Changes in the rate structure and expansion of the number of vehicles subject to the tax have resulted in most school corporations finding this revenue source to be significant and annually more productive. Other local revenue sources for this fund are for the most part relatively insignificant.

Local Finance and State Agency Relationships

Two state agencies which have direct control over local district budgets and local taxes are described briefly in the following paragraphs.

State School Property Tax Control Board. This agency hears appeals regarding changes in school budgets and appeals for emergency financial aid. Recommendations are made by the Control Board to the Board of Tax Commissioners. Appeals from budget decisions of the county tax adjustment boards also go to the State School Property Tax Control Board. This board is empowered to make several recommendations to the State Board of Tax Commissioners. The Control Board may recommend that a budget, tax levy, or tax rate be approved without change, reduced, or increased, and also may approve a referendum for an excessive tax levy.

The State School Property Tax Control Board also is empowered to decide if it is necessary for a school corporation to receive emergency financial relief in the form of grants, loans, or advances of state funds.

In the area of capital outlay the State School Property Tax Control Board must approve establishment of a Cumulative Building Fund, bond issues, and lease-rental agreements. The Control Board must also examine the school building occupancy program of every school corporation not less than once every five years.

State Board of Tax Commissioners. This agency oversees the assessment of taxable property and reviews budgets of all local taxing units. Each school corporation presents and defends its budget at a hearing held by the Board. All budget related appeals ultimately are decided by the State Board of Tax Commissioners, and the Board's decisions are final.

An additional responsibility of the State Board of Tax Commissioners is to conduct periodic sales ratio studies of real estate transactions in each local school corporation. From these data the Board develops an adjustment factor or ratio which is subsequently used in calculating each local school corporation's required local effort level for participation in the basic grant portion of the state school support program.

## Problems Identified Through Hearings

One phase of the study included conducting a series of four hearings in different parts of the State of Indiana. Testimony was rather consistent, but the presenters were largely restricted to local school officials, spokespersons for teacher groups, representatives of educational interest groups, and advocates for farm interests. Among the items advocated by the various groups were the following:

1. Retention of the current restrictions on property tax levies.
2. Use of personal income as a measure of local school corporation wealth per pupil.
3. Desirability of shifting all pupil counts to average daily membership instead of the present mixed usage of average daily attendance and a day's membership.
4. Revisions in the existing transportation support program and the desirability of establishing a separate local levy for transportation support.

5. Increased legislative attention to educational programs and other activities mandated by the General Assembly, but not funded in an amount sufficiently high to offset the additional cost accruing to local school corporations. (A specific example is special education.)
6. Inclusion of a factor in the state basic aid program which recognizes the costs associated with educating culturally deprived and low-income pupils.
7. State aid to offset the impact of inflation on school costs and the problems associated therewith when a levy freeze prevails.

Recommended Program

The following basic guidelines were considered in the development of the recommended program:

1. The existing program for support of current operations is overly complex and should be simplified.
2. The recommended program should be sufficiently comprehensive to encompass all major programmatic areas, thereby eliminating the need for major categorical grants.
3. The level of required local effort should approximate the General Fund tax rate in the school corporation making the lowest level of effort.
4. The amount of the basic grant per pupil should be realistic in terms of the actual level of net current expenditure in the state.
5. In view of the levy freeze, each local school corporation should receive additional funds to offset the effects of

inflation; however, attention should also be given to increasing the level of equalization in the total state program.

6. The basic structure and design of the program should lend itself to orderly updating so that each session of the General Assembly is not confronted with the necessity of making major revisions in the school finance formula.

Major Recommendations

1. Guarantee that each local school corporation receive at least $54.00 additional state money per pupil in average daily membership in 1975-76 above the amount projected to be received in 1974-75. Indiana's situation is somewhat unique in that the pressures of inflation can only be relieved through additional state funds; local school corporations cannot benefit from the elasticity and growth potential of the property tax. Even though a district may be experiencing an increase in its wealth per pupil, the restrictions of the "freeze" result in additional property tax relief for local citizens. This condition dictates that the state provide limited additional funds to all districts to assure that educational programs are not seriously curtailed as a result of inflation. This $54.00 additional state funds per pupil represents a 6 percent increase in available revenue based on an approximate state average net current operations expenditure of $900 per pupil in 1974-75.

2. Consolidate the existing basic program, supplemental programs, and categorical programs into one coordinated funding program. A major challenge in the design of a state school support program

is to devise a system that will assure equitable treatment for all pupils, whether their interest or need be vocational, special, college preparatory, or general educational programs. The successful attainment of this level of equity can only be secured through a coordinated funding program that assures an adequately funded educational program for each child in the state. Under this type of arrangement, advocacy groups unite their efforts in support of the total program instead of seeking support for a single portion of the program to the detriment of other portions of the total state support program for all pupils.

3. Use weighted participating pupils as the basic allocation unit. Under the participating pupil approach to determination of educational need, each child receives a basic value of 1.00 and then receives additional weights on the basis of participating in an educational program beyond the regular program, e.g., special education, vocational education, kindergarten, or compensatory education. Illustrations are presented in Table 1-12.

The concept of add-on weights for participating pupils is significantly different from the full-time equivalent weights which have been incorporated into state support programs in Florida, Kentucky, New Mexico, Rhode Island, and Utah. A time audit of the child's time is not required, and funds are allocated on the basis of certification that the child participated in the program. The absence of a time audit does not preclude the necessity of a fiscal accounting mechanism to assure that the funds are actually expended in the programs which generated the dollars.

TABLE 1-12

RECOMMENDED "ADD-ON" PROGRAM WEIGHTS

| Program | Add-On Weights |
|---|---|
| Special Education | |
| Multiple Handicapped | 1.25 |
| Physically Handicapped | 1.44 |
| Visually Handicapped | 1.25 |
| Hearing Impaired | 1.80 |
| Emotionally Disturbed | 1.05 |
| Neurologically Impaired | .70 |
| Communication Handicapped | .50 |
| Educable Mentally Retarded | 1.20 |
| Trainable Mentally Retarded | 1.75 |
| Vocational Education | |
| Agriculture | .40 |
| Distributive Education | .25 |
| Health | .32 |
| Consumer Homemaking | .20 |
| Office Education | .35 |
| Trades and Industries | .50 |
| Interdisciplinary Cooperative Education | .25 |
| Compensatory Education | .20 |
| Kindergarten | .10* |

*For half-day programs, with each pupil also receiving a .50 weight as a regular pupil, making a total weight of .60.

Separate weights can be justified for Grades 1-3, but are not being recommended at this time. However, the state should move toward adoption of separate weights for primary grades to assure that adequate funds are provided for this critical period in a pupil's educational development. Justification can also be developed for differential weights for senior high school pupils because of the diversity of the educational program provided for these pupils with small classes and required materials and equipment. Even though there is considerable justification for the senior high differential, it is not being recommended at this time because of the problems associated with pupil and financial accounting.

A separate program for compensatory programs is being recommended as a supplement to federal programs and as a vehicle for providing funds to relieve some of the educational problems of the culturally deprived and low-income sectors of the school population. For eligible children, the compensatory weight operates as an "add-on" weight which may be used to provide the target group with direct classroom instruction or various supportive programs and services.

An add-on weight of .20 is recommended for kindergarten pupils; in the projections the assumption was made that kindergarten programs operate on a half-day basis and the number of pupils is based on this assumption. Operationally, this results in each kindergarten pupil having a weight of .60, assuming that the pupil does not participate in any special education or compensatory program.

The recommended "add-on" weights were developed from an analysis of current expenditure patterns in Indiana school corporations, a review of the findings of cost differential studies in other states, and the application of time factors to the FTE weights to develop the add-on weights.

In Table 1-13, comparisons have been made of per pupil funds to be received under 1973-74 special education allocations and the amount of funds to be generated per pupil under the weighted participating pupil. The amounts indicated include only the funds generated for a pupil's participation in a special education program and not the funds which he generates through the value of 1.00 as a result of being in membership.

Participating pupil, rather than full-time equivalent, weights are recommended because of the ease of implementation of the program and the reduction in paperwork and reporting associated with the program. Basically, local school corporations would move from three separate reporting systems to a single one. Possibly, the additional refinement of full-time equivalent pupil weights might be incorporated into the program at a later time, but such action should be delayed until the recommended system becomes operational.

4. Increase the tax rate for required local effort to a level which approximates the tax rate in the districts making the lowest level of effort. The principal factor affecting the decision concerning the level of required local effort will be the number of districts that must raise their local general fund tax rate for schools to meet the required level. Between the two alternatives, differences in the flow of funds are minimal; the primary

TABLE 1-13

COMPARISON OF 1973-74 SPECIAL EDUCATION ALLOCATIONS WITH PROPOSED ALLOCATION SYSTEM

| Program | Pupils Served 1973-74 (1) | Salary Amount (2) | Salary Per Pupil (3) | State Aid Per Pupil (4) | Add-On Weight (5) | Weight x $635 (6) |
|---|---|---|---|---|---|---|
| Multiple Handicapped | 310 | $ 270,636 | $ 873 | $436.51 | 1.25 | 793.75 |
| Physically Handicapped | 425 | 385,287 | 906 | 453.28 | 1.44 | 914.40 |
| Visually Handicapped | 212 | 194,380 | 916 | 458.44 | 1.25 | 793.75 |
| Hearing Impaired | 386 | 443,904 | 1,150 | 575.01 | 1.80 | 1,143.00 |
| Emotionally Disturbed | 1,033 | 689,265 | 665 | 333.62 | 1.05 | 666.75 |
| Neurologically Impaired | 1,508 | 566,786 | 389 | 187.93 | .70 | 444.50 |
| Communication Handicapped | 48,530 | 4,880,444 | 100 | 70.40 | .50 | 317.50 |
| Educable Mentally Retarded | 17,013 | 11,593,849 | 681 | 340.73 | 1.20 | 762.00 |
| Trainable Mentally Retarded | 3,102 | 2,248,373 | 724 | 362.41 | 1.75 | 1,111.25 |
| Severely and Profoundly Mentally Retarded | 326 | 175,352 | 537 | 268.94 | | |

Source: Columns 1 and 2 are from Indiana Department of Public Instruction--Special Education Division, September 24, 1974. Other columns were calculated for the purpose of this study.

consideration is whether to mandate a required local effort of $2.75 or $3.00 per $100 of adjusted assessed valuation. If the lower level rate is selected, only two districts would be required to raise their General Fund tax rates to participate in the program. If the higher rate is chosen, eight districts would be required to increase their rates, in terms of their 1975 payable rate. The impact of increasing the level of the local effort from $2.15 to $2.75 would be somewhat minimal in view of the small number of school corporations which would be affected. Additional detail concerning the number of school corporations with rates below specified levels is shown in Table 1-14.

TABLE 1-14

| Advertised Rate | Number of School Corporations |
|---|---|
| $2.75 | 2 |
| 3.00 | 8 |
| 3.25 | 16 |
| 3.50 | 24 |
| 3.75 | 36 |
| 4.00 | 59 |
| 4.25 | 97 |
| 4.50 | 156 |

Source: State Board of Tax Commissioners

5. Fix the value of a weighted participating pupil at either $650 or $625 depending upon whether the required local effort is $3.00 or $2.75 per $100 of adjusted assessed valuation. Selection of the desirable alternative will depend upon the degree to which the freeze on local General Fund tax levies can be lifted to permit higher levels of required local effort. An additional factor is the level of funding which the state chooses to fix as the per pupil value of the program. Both amounts are significantly below the average per pupil expenditure level for net current operations among school corporations in the state.

   At subsequent sessions the General Assembly can alter the value of the basic per pupil allocation in terms of available revenue and the impact of increasing the number of special categories to be recognized in the "add-on" weights. One of the merits of the system is that additions or deletions may be made without requiring that the entire program be changed.

Miscellaneous Recommendations

Following a review of the present program, consolidation of the testimony given in the hearings, review of the research conducted during the course of the study, and consideration of the operational implications of the basic recommendations, the following miscellaneous recommendations are presented as being important in the successful implementation of the total program.

1. For the determination of units of local need, shift all computations to average daily membership (ADM) for pupils in Grades K-12. Local school officials must provide space, materials, and staff for all pupils, not just those who attend on a given day. The reference is to average daily membership, not "a day's membership."

For a period of one week at two times during the school year, each district would be required to count the number of pupils being served in each program recognized by the state for support. If a pupil had not been in attendance for a specified period of time prior to the week of the count, the district would not be permitted to count the pupil as a "member." (Provisions should be made for audit checks to verify the accuracy of reports from local school districts.)

2. Consider elimination of the teacher training and experience index (TEI) used in the calculation of a local district's entitlement. The process has become so complex that it is not understood, and its impact has been reduced through the present adjustment process. Because of the adjustment process which is presently used to modify the index for allocation purposes, individual school corporations may engage in serious recruiting efforts for teachers with higher levels of training and experience, and the find that their efforts have been fruitless because the increase in the state average index has wiped out the potential increase in the index which the school corporation anticipated. An interactive effect takes place among school corporations; the net result may be a reduced index when the corporation actually has a teaching staff with higher levels of training and experience.

Both the actual and the adjusted indexes were correlated with several factors related to fiscal equalization, and none of the correlations was sufficiently high to justify retention of the index. Analysis indicated that the index has little relationship to state aid per pupil in "a day's membership" or adjusted

assessed valuation per pupil. Both the actual and adjusted indexes have a relatively low positive correlation with expenditure per pupil for current operations. This suggests that local school corporations which spend above the average are then likely to have teachers with above average levels of training and experience. The net results of the statistical analyses suggest that the impact of the index has little relationship to fiscal equalization, amount of state aid per pupil, or expenditure per pupil. Actual correlations are shown in Table 1-15.

3. Require local school districts to maintain financial records in a program format consistent with the funding pattern in the basic state support program. To provide adequate assurance that the funds are expended on the program for which they were intended, local school districts should be required to maintain program accounting financial records in each of the program areas in the basic state support program. This would require a minimum of the following programs in the financial accounting format:

   (1) Kindergarten

   (2) Regular programs for Grades 1-12

   (3) Special education

   (4) Vocational education

   (5) Compensatory education

4. Charge the Department of Public Instruction with the responsibility for developing processes and mechanisms through which programs are approved in local school districts before funds are allocated for the program and for conducting program audits to provide adequate assurance that programs are being conducted consistent

TABLE 1-15

PEARSON CORRELATION COEFFICIENTS FOR SELECTED VARIABLES RELATED TO THE TEACHER TRAINING AND EXPERIENCE INDEX IN LOCAL SCHOOL CORPORATIONS

| | Actual TEI[a] | Adjusted TEI |
|---|---|---|
| Adjusted TEI[b] | .7872 | |
| AAV/ADM[c] | -.2500 | -.4041 |
| 1973-74 State Aid/ADM[d] | .1746 | .1852 |
| EXP/ADM[e] | .5041 | .3615 |

[a]Actual teacher training and experience index.

[b]Adjusted teacher training and experience index.

[c]Adjusted assessed valuation divided by number of pupils in "a day's membership."

[d]1973-74 state aid divided by number of pupils in "a day's membership."

[e]1973-74 current expenditures divided by number of pupils in "a day's membership."

with the conditions and descriptions specified at the time of program approval.

5. Enact amendments to the State School Property Tax Control Board statute to provide the body with the power to permit districts to raise the revenue required to open new buildings. If relief is to be provided for districts opening new buildings, the itemized "new" cost should be clearly identified when the request is submitted to the State School Property Tax Control Board.

6. Compute a district's allocation on the basis of the ADM in the current, or immediately prior, year. The practice of allocating funds to local districts for pupils who have not been in the school district for two or more years is unsound from both fiscal and educational management standpoints. Granted, a district may not be capable of making immediate adjustments in its operation because of declining enrollments; however, a one-year grace period in which to gear down appears reasonable.

7. Compute the state share for joint and cooperative programs by using the procedures currently used in computing the state share for joint high schools. In the implementation of the recommended program, special procedures will be required to fund cooperative or joint special education programs and vocational education programs encompassing multiple school corporations. The current procedures for funding joint high schools should be used in determining the amount of state funds per pupil to be allocated to these cooperative programs. Under these procedures the adjusted assessed valuation of the local school corporation for each pupil participating in the cooperative program would be multiplied by

the qualifying rate to determine the required local share; this amount would then be subtracted from the weighted participating pupil dollar value to ascertain the amount of the state share.

# APPENDIX A

## LEGEND

"TOT PART PUPILS" indicates the total number of participating pupils in the school corporation.

"BASIC PROG" refers to the product secured when the number of participating pupils was multiplied by the pupil value of the program.

"STATE SHARE" reflects the amount of state funds to be allocated to each local school corporation, either through the new program or under the "grandfather" clause in the recommendations.

"SS/PUPIL" is the state share divided by the 1973-74 K-12 ADM.

APPENDIX A--PART 1

SUMMARY DATA FOR ALTERNATIVE RECOMMENDATIONS BASED ON $650 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF $3.00

| | | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|---|
| 1 | 15 | ADAMS CENTRAL COMMUNITY SCHOOLS | 1559. | 1013220. | 511635. | 358.54 |
| 1 | 25 | NORTH ADAMS COMMUNITY SCHOOLS | 2829. | 1839142. | 895172. | 351.32 |
| 1 | 35 | SOUTH ADAMS SCHOOLS | 1809. | 1175654. | 575756. | 348.73 |
| 2 | 125 | M S D SOUTHWEST ALLEN COUNTY | 2807. | 1824452. | 1035684. | 388.62 |
| 2 | 225 | NORTHWEST ALLEN COUNTY SCHOOLS | 2820. | 1833129. | 1229406. | 468.68 |
| 2 | 235 | FORT WAYNE COMMUNITY SCHOOLS | 44517. | 28935128. | 15483022. | 362.58 |
| 2 | 255 | EAST ALLEN COUNTY SCHOOLS | 12947. | 8415481. | 3828872. | 317.88 |
| 3 | 365 | BARTHOLOMEW CONS SCHOOL CORP | 14449. | 9391717. | 5181810. | 394.83 |
| 3 | 370 | FLAT ROCK-HAWCREEK SCHOOL CORP | 1460. | 949130. | 693428. | 502.85 |
| 4 | 395 | BENTON COMMUNITY SCHOOL CORP | 3428. | 2227894. | 678477. | 223.04 |
| 5 | 515 | BLACKFORD COUNTY SCHOOLS | 4019. | 2612089. | 1590118. | 431.63 |
| 6 | 615 | WESTERN BOONE CO COMM SCH CORP | 2269. | 1474719. | 683901. | 316.04 |
| 6 | 630 | EAGLE-UNION COMMUNITY SCH CORP | 1862. | 1210364. | 733322. | 418.80 |
| 6 | 665 | LEBANON COMMUNITY SCHOOL CORP | 3648. | 2371134. | 1447887. | 411.21 |
| 7 | 670 | BROWN COUNTY SCHOOL CORP | 2527. | 642744. | 1066777. | 448.41 |
| 8 | 750 | CARROLL CONSOLIDATED SCHOOL CORP | 1715. | 1114457. | 481469. | 294.84 |
| 8 | 755 | DELPHI COMMUNITY SCHOOL CORP | 2188. | 1422427. | 704925. | 334.40 |
| 9 | 775 | PIONEER REGIONAL SCHOOL CORP | 1362. | 885040. | 344281. | 280.42 |
| 9 | 815 | SOUTHEASTERN SCHOOL CORP | 2620. | 1703097. | 1050870. | 438.78 |
| 9 | 875 | LOGANSPORT COMMUNITY SCHOOL CORP | 5645. | 3669051. | 2361424. | 437.22 |
| 10 | 940 | WEST CLARK COMMUNITY SCHOOLS | 4382. | 2848426. | 2116501. | 539.51 |
| 10 | 1000 | CLARKSVILLE COMM SCHOOL CORP | 2281. | 1482877. | 665741. | 319.15 |
| 10 | 1010 | GREATER CLARK COUNTY SCHOOLS | 13197. | 8578240. | 6078367. | 501.43 |
| 11 | 1125 | CLAY COMMUNITY SCHOOLS | 5563. | 3615655. | 2407945. | 475.13 |
| 12 | 1150 | CLINTON CENTRAL SCHOOL CORP | 1587. | 1031517. | 424011. | 291.62 |
| 12 | 1160 | CLINTON PRAIRIE SCHOOL CORP | 1456. | 946400. | 387719. | 286.35 |
| 12 | 1170 | FRANKFORT COMMUNITY SCHOOLS | 3876. | 2519594. | 1681155. | 459.33 |
| 12 | 1180 | ROSSVILLE CONS SCHOOL DISTRICT | 960. | 624000. | 348567. | 392.97 |
| 13 | 1300 | CRAWFORD COUNTY COMM SCHOOL CORP | 2274. | 1478034. | 1085709. | 536.68 |
| 14 | 1315 | BARR-REEVE COMMUNITY SCHOOLS INC | 943. | 612950. | 427838. | 510.55 |
| 14 | 1375 | NORTH DAVIESS COUNTY COMM SCHOOL | 1646. | 1069769. | 666698. | 444.47 |
| 14 | 1405 | WASHINGTON COMMUNITY SCHOOLS INC | 3363. | 2185884. | 1499031. | 493.10 |
| 15 | 1560 | SUNMAN-DEARBORN COMM SCH CORP | 2893. | 1880514. | 1483239. | 502.26 |
| 15 | 1600 | SOUTH DEARBORN COMM SCHOOL CORP | 3162. | 2055559. | 1435477. | 476.59 |
| 15 | 1620 | LAWRENCEBURG COMM SCHOOL CORP | 2213. | 1438709. | 293898. | 147.54 |
| 16 | 1655 | DECATUR COUNTY COMMUNITY SCHOOLS | 3081. | 2002649. | 1166513. | 410.02 |
| 16 | 1730 | GREENSBURG COMMUNITY SCHOOLS | 2787. | 1811809. | 1035397. | 397.77 |
| 17 | 1805 | DEKALB CO EASTERN COMM SCH DIST | 1855. | 1205717. | 745394. | 449.03 |
| 17 | 1820 | GARRETT-KEYSER-BUTLER COMM SCHS | 2074. | 1348164. | 999486. | 550.07 |
| 17 | 1835 | DEKALB CO CTL UNITED SCH DIST | 4620. | 3002966. | 1886669. | 448.46 |
| 18 | 1875 | DELAWARE COMMUNITY SCHOOL CORP | 4213. | 2738708. | 1930661. | 500.17 |
| 18 | 1885 | HARRISON-WASH COMM SCHOOL CORP | 1721. | 1118357. | 804323. | 505.55 |
| 18 | 1895 | LIBERTY-PERRY COMM SCHOOL CORP | 2010. | 1306629. | 982327. | 515.66 |
| 18 | 1900 | MONROE COMMUNITY SCHOOL CORP | 1014. | 658905. | 458631. | 476.25 |
| 18 | 1910 | MT PLEASANT TWP COMM SCH CORP | 2881. | 1872617. | 1144331. | 422.26 |



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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 18 1940 | SALEM COMMUNITY SCHOOL | 1226. | 797030. | 651325. | 561.97 |
| 18 1970 | MUNCIE COMMUNITY SCHOOLS | 17564. | 11416772. | 7146986. | 455.60 |
| 19 2040 | NORTHEAST DUBOIS COUNTY SCH CORP | 1294. | 841035. | 478590. | 426.55 |
| 19 2100 | SOUTHEAST DUBOIS COUNTY SCH CORP | 1740. | 1131129. | 780699. | 458.43 |
| 19 2110 | SOUTHWEST DUBOIS COUNTY SCH CORP | 2349. | 1526947. | 1043233. | 476.55 |
| 19 2120 | GREATER JASPER CONSOLIDATED SCHS | 3273. | 2127709. | 1138652. | 371.81 |
| 20 2155 | FAIRFIELD COMMUNITY SCHOOLS | 1712. | 1112929. | 585478. | 375.55 |
| 20 2260 | BAUGO COMMUNITY SCHOOLS | 1683. | 1093884. | 652773. | 420.60 |
| 20 2270 | CONCORD COMMUNITY SCHOOLS | 3595. | 2337009. | 1378254. | 399.61 |
| 20 2275 | MIDDLEBURY COMMUNITY SCHOOLS | 2192. | 1424994. | 757872. | 372.42 |
| 20 2285 | WA-NEE COMMUNITY SCHOOLS | 3164. | 2056469. | 986981. | 341.87 |
| 20 2305 | ELKHART COMMUNITY SCHOOLS | 15021. | 9763797. | 4872203. | 351.10 |
| 20 2315 | GOSHEN COMMUNITY SCHOOLS | 4436. | 2883397. | 1444944. | 350.20 |
| 21 2395 | FAYETTE COUNTY SCHOOL CORP | 6881. | 4472347. | 2633995. | 429.06 |
| 22 2400 | N ALBANY-FLOYD CO CONS SCH CORP | 13463. | 8750914. | 5730820. | 470.70 |
| 23 2435 | ATTICA CONSOLIDATED SCHOOL CORP | 1469. | 954980. | 465878. | 355.09 |
| 23 2440 | COVINGTON COMMUNITY SCHOOL CORP | 1477. | 960342. | 492153. | 363.48 |
| 23 2455 | SOUTHEAST FOUNTAIN SCHOOL CORP | 2009. | 1305589. | 617626. | 340.48 |
| 24 2475 | FRANKLIN COUNTY COMM SCH CORP | 5388. | 2202427. | 1587157. | 507.89 |
| 25 2640 | UNION TOWNSHIP SCHOOLS | 308. | 200200. | 77876. | 252.84 |
| 25 2645 | ROCHESTER COMMUNITY SCHOOL CORP | 2250. | 1462624. | 788204. | 364.40 |
| 25 2650 | CASTON SCHOOL CORPORATION | 1141. | 741780. | 250389. | 244.04 |
| 26 2725 | EAST GIBSON SCHOOL CORPORATION | 1762. | 1145137. | 798621. | 470.05 |
| 26 2735 | NORTH GIBSON SCHOOL CORPORATION | 3035. | 1972879. | 1310230. | 477.31 |
| 26 2765 | SOUTH GIBSON SCHOOL CORPORATION | 2322. | 1509169. | 810852. | 380.50 |
| 27 2815 | EASTBROOK COMMUNITY SCHOOL CORP | 2517. | 1635952. | 1124929. | 489.10 |
| 27 2825 | MADISON-GRANT UNITED SCHOOL CORP | 2911. | 1892019. | 1236468. | 456.80 |
| 27 2855 | MISSISSINEWA COMM SCHOOLS CORP | 3492. | 2269734. | 1716678. | 528.05 |
| 27 2865 | MARION COMMUNITY SCHOOLS | 11611. | 7546855. | 4242624. | 395.40 |
| 28 2920 | BLOOMFIELD SCHOOL DISTRICT | 1311. | 851955. | 544688. | 452.77 |
| 28 2930 | CENTRAL SCHOOL DISTRICT | 559. | 363545. | 89039. | 181.71 |
| 28 2940 | EASTERN CONS SCHOOL DIST | 1105. | 718380. | 573417. | 561.62 |
| 28 2950 | LINTON-STOCKTON SCHOOL CORP | 1690. | 1098499. | 748885. | 477.00 |
| 28 2960 | M S D SHAKAMAK SCHOOLS | 1387. | 901875. | 616023. | 488.13 |
| 28 2970 | WASHINGTON-STAFFORD CONS | 530. | 344695. | 106537. | 266.34 |
| 28 2980 | WORTHINGTON-JEFFERSON CONS SCH | 499. | 324220. | 170737. | 366.39 |
| 29 3005 | HAMILTON SOUTHEASTERN SCHOOLS | 1838. | 1194569. | 728606. | 418.98 |
| 29 3025 | HAMILTON HEIGHTS SCHOOL CORP | 1757. | 1142179. | 607267. | 369.16 |
| 29 3030 | WESTFIELD-WASHINGTON SCHOOLS | 1449. | 942110. | 567794. | 407.02 |
| 29 3055 | MARION-ADAMS SCHOOLS | 1471. | 955922. | 558176. | 415.93 |
| 29 3060 | CARMEL CLAY SCHOOLS | 7308. | 4750390. | 2756863. | 396.39 |
| 29 3070 | NOBLESVILLE SCHOOLS | 3812. | 2477507. | 1297641. | 364.92 |
| 30 3115 | SOUTHERN HANCOCK CO COMM SCH COR | 2119. | 1377577. | 855625. | 424.84 |
| 30 3125 | GREENFIELD-CENTRAL COMM SCHOOLS | 4327. | 2812580. | 1736376. | 408.46 |
| 30 3135 | MT VERNON COMMUNITY SCHOOL CORP | 2059. | 1338219. | 756213. | 371.97 |

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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 30 3145 | EASTERN HANCOCK CO COMM SCH CORP | 1434. | 932230. | 482502. | 346.38 |
| 31 3160 | FRANKLIN TOWNSHIP SCHOOLS | 631. | 410345. | 332480. | 566.41 |
| 31 3180 | NORTH CENTRAL COMM SCHOOL CORP | 2170. | 1410662. | 1112864. | 557.83 |
| 31 3190 | SOUTH HARRISON SCHOOL CORP | 3170. | 2060564. | 1485479. | 505.44 |
| 32 3295 | NORTH WEST HENDRICKS SCHOOLS | 1377. | 895310. | 458678. | 333.05 |
| 32 3305 | BROWNSBURG COMMUNITY SCHOOL CORP | 3847. | 2500582. | 1576165. | 433.37 |
| 32 3315 | AVON COMMUNITY SCHOOL CORP | 2390. | 1553402. | 1005143. | 441.82 |
| 32 3325 | DANVILLE COMMUNITY SCHOOL CORP | 2063. | 1341209. | 795338. | 419.26 |
| 32 3330 | PLAINFIELD COMMUNITY SCHOOL CORP | 3807. | 2474452. | 1569781. | 434.72 |
| 32 3335 | MILL CREEK COMMUNITY SCHOOL CORP | 2055. | 1335587. | 873404. | 455.13 |
| 33 3405 | BLUE RIVER VALLEY SCHOOL CORP | 1428. | 928005. | 682476. | 522.17 |
| 33 3415 | SOUTH HENRY SCHOOL CORP | 1384. | 899730. | 566415. | 656.79 |
| 33 3435 | NORTHWESTERN SCH CORP HENRY CO | 2130. | 1384467. | 936099. | 481.04 |
| 33 3445 | NEW CASTLE COMMUNITY SCHOOL CORP | 6692. | 4349998. | 2658599. | 430.54 |
| 33 3455 | C A BEARD MEMORIAL SCHOOL CORP | 2134. | 1386969. | 968334. | 481.04 |
| 34 3460 | TAYLOR COMMUNITY SCHOOL CORP | 3004. | 1952404. | 1592165. | 544.33 |
| 34 3470 | NORTHWESTERN COMMUNITY SCH CORP | 2519. | 1637284. | 992554. | 417.57 |
| 34 3480 | EASTERN-HOWARD COMM SCHOOL CORP | 1627. | 1057679. | 621050. | 405.12 |
| 34 3490 | WESTERN SCHOOL CORP | 2740. | 1780999. | 1252183. | 492.40 |
| 34 3500 | KOKOMO-CENTER TWP CONS SCH CORP | 13126. | 8532085. | 4194900. | 350.30 |
| 35 3625 | HUNTINGTON CO COMMUNITY SCH CORP | 8413. | 5468617. | 3156041. | 409.66 |
| 36 3640 | CARR TOWNSHIP SCHOOLS | 363. | 235690. | 152014. | 421.09 |
| 36 3675 | SEYMOUR COMMUNITY SCHOOLS | 4481. | 2912614. | 1614436. | 390.62 |
| 36 3695 | BROWNSTOWN CENTRAL COMM SCH CORP | 2203. | 1432047. | 935370. | 469.80 |
| 36 3710 | M S D VERNON TOWNSHIP | 1026. | 666997. | 550465. | 608.25 |
| 37 3785 | KANKAKEE VALLEY SCHOOL CORP | 2522. | 1639404. | 1095642. | 478.24 |
| 37 3815 | RENSSELAER CENTRAL SCHOOL CORP | 2271. | 1476461. | 623899. | 296.39 |
| 38 3545 | JAY SCHOOL CORP | 6223. | 4045272. | 2320638. | 401.63 |
| 39 3595 | MADISON CONSOLIDATED SCHOOLS | 4805. | 3123310. | 1447792. | 328.52 |
| 39 4000 | SOUTHWESTERN-JEFFERSON CO CONS | 1796. | 1167659. | 877766. | 525.61 |
| 40 4015 | JENNINGS COUNTY SCHOOL CORP | 5044. | 3278338. | 2280523. | 494.26 |
| 41 4145 | CLARK-PLEASANT COMM SCHOOL CORP | 2921. | 1898909. | 1510021. | 542.00 |
| 41 4205 | CENTER GROVE COMMUNITY SCH CORP | 3512. | 2283059. | 1648970. | 487.14 |
| 41 4215 | EDINBURG COMMUNITY SCHOOL CORP | 1510. | 981630. | 695409. | 478.27 |
| 41 4225 | FRANKLIN COMMUNITY SCHOOL CORP | 4239. | 2755476. | 1855479. | 476.25 |
| 41 4245 | GREENWOOD COMMUNITY SCHOOL CORP | 3399. | 2209609. | 1411270. | 426.11 |
| 41 4255 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 1875. | 1219074. | 839409. | 464.53 |
| 42 4315 | NORTH KNOX SCHOOL CORP | 2403. | 1562112. | 902190. | 413.85 |
| 42 4325 | SOUTH KNOX SCHOOL CORP | 1691. | 1099117. | 481534. | 327.80 |
| 42 4335 | VINCENNES COMMUNITY SCHOOL CORP | 4773. | 3102381. | 2096994. | 483.51 |
| 43 4345 | LAKELAND COMMUNITY SCHOOL CORP | 3414. | 2218872. | 960511. | 309.24 |
| 43 4415 | WARSAW COMMUNITY SCHOOLS | 6047. | 3930514. | 1846245. | 329.10 |
| 43 4445 | TIPPECANOE VALLEY SCHOOL CORP | 2279. | 1481349. | 729222. | 341.56 |
| 43 4455 | WHITKO COMMUNITY SCHOOL CORP | 2395. | 1556489. | 902042. | 405.78 |
| 44 4515 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 2202. | 1431169. | 866827. | 461.32 |



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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SSA PUPIL |
|---|---|---|---|---|---|
| 44 4525 | WESTVIEW SCHOOL CORPORATION | 1736. | 1128536. | 422327. | 261.34 |
| 44 4535 | LAKELAND SCHOOL CORPORATION | 2537. | 1649023. | 744016. | 319.73 |
| 45 4580 | HANOVER COMMUNITY SCHOOL CORP | 1677. | 1090179. | 790497. | 481.13 |
| 45 4590 | HOBART TOWNSHIP SCHOOLS | 2552. | 1658604. | 1637667. | 677.84 |
| 45 4600 | ROSS TOWNSHIP SCHOOL CORP | 7474. | 4858097. | 3235999. | 445.12 |
| 45 4615 | LAKE CENTRAL SCHOOL CORP | 5329. | 3464172. | 2244552. | 443.15 |
| 45 4645 | TRI-CREEK SCHOOL CORP | 3810. | 2476597. | 1697725. | 473.17 |
| 45 4650 | LAKE RIDGE SCHOOLS | 5065. | 3292567. | 2976402. | 624.51 |
| 45 4660 | CROWN POINT COMMUNITY SCH CORP | 6253. | 4064447. | 2848922. | 470.58 |
| 45 4670 | EAST CHICAGO CITY SCHOOLS | 10173. | 6612284. | 1358950. | 146.95 |
| 45 4680 | EAST GARY CITY SCHOOLS | 2413. | 1568189. | 1409518. | 611.50 |
| 45 4690 | GARY COMMUNITY SCHOOL CORP | 46803. | 30422048. | 19013056. | 462.31 |
| 45 4700 | GRIFFITH PUBLIC SCHOOLS | 4279. | 2781380. | 2138387. | 515.27 |
| 45 4710 | HAMMOND CITY SCHOOLS | 23706. | 15409085. | 9210986. | 443.01 |
| 45 4720 | HIGHLAND TOWN SCHOOLS | 7388. | 4801938. | 3871670. | 532.26 |
| 45 4730 | SCHOOL CITY OF HOBART | 5315. | 3454942. | 2867385. | 556.34 |
| 45 4740 | MUNSTER COMMUNITY SCHOOLS | 4683. | 3043881. | 1730859. | 382.51 |
| 45 4760 | WHITING CITY SCHOOLS | 1043. | 678210. | 138096. | 139.84 |
| 46 4770 | CASS TOWNSHIP SCHOOLS | 379. | 246350. | 47750. | 130.82 |
| 46 4790 | DEWEY TOWNSHIP SCHOOLS | 358. | 232440. | 81762. | 241.19 |
| 46 4805 | NEW PRAIRIE UNITED SCHOOL CORP | 2906. | 1889159. | 1020881. | 368.76 |
| 46 4860 | NEW DURHAM TOWNSHIP SCHOOLS | 797. | 518050. | 369979. | 471.31 |
| 46 4925 | MICHIGAN CITY AREA SCHOOLS | 13509. | 8781164. | 4841921. | 397.73 |
| 46 4940 | CLINTON-HANNA-NOBLE CONS S DIST | 964. | 626925. | 284637. | 326.47 |
| 46 4945 | LAPORTE COMMUNITY SCHOOL CORP | 7998. | 5198402. | 2806070. | 368.54 |
| 47 5075 | NORTH LAWRENCE COMMUNITY SCHOOLS | 7556. | 4911585. | 3381309. | 508.18 |
| 47 5085 | MITCHELL COMMUNITY SCHOOLS | 2408. | 1565459. | 1027118. | 457.31 |
| 48 5245 | WEST CENTRAL COMMUNITY SCH CORP | 3478. | 2260829. | 1558442. | 479.82 |
| 48 5255 | SOUTH MADISON COMMUNITY SCH CORP | 4022. | 2614267. | 2064574. | 533.62 |
| 48 5265 | ALEXANDRIA COMMUNITY SCHOOL CORP | 2860. | 1859194. | 1395058. | 518.42 |
| 48 5275 | ANDERSON COMMUNITY SCHOOL CORP | 20062. | 13039977. | 7544619. | 409.61 |
| 48 5280 | ELWOOD COMMUNITY SCHOOL CORP | 3625. | 2356444. | 1831687. | 567.96 |
| 49 5300 | M S D DECATUR TOWNSHIP | 4945. | 3213952. | 1896733. | 408.34 |
| 49 5310 | FRANKLIN TOWNSHIP COMM SCH CORP | 2824. | 1835372. | 1175087. | 431.07 |
| 49 5330 | M S D LAWRENCE TOWNSHIP | 10053. | 6534693. | 3621052. | 393.18 |
| 49 5340 | M S D PERRY TOWNSHIP | 13423. | 8725076. | 5211010. | 495.75 |
| 49 5350 | M S D PIKE TOWNSHIP | 3669. | 2385012. | 495946. | 148.75 |
| 49 5360 | M S D WARREN TOWNSHIP | 10907. | 7089781. | 2386805. | 230.94 |
| 49 5370 | M S D WASHINGTON TOWNSHIP | 15519. | 10087385. | 5330737. | 366.32 |
| 49 5375 | M S D WAYNE TOWNSHIP | 13381. | 8697743. | 3627551. | 295.80 |
| 49 5380 | BEECH GROVE CITY SCHOOLS | 3030. | 1969629. | 1255878. | 435.92 |
| 49 5385 | INDIANAPOLIS PUBLIC SCHOOLS | 98423. | 63975152. | 34933696. | 391.89 |
| 49 5400 | SPEEDWAY CITY SCHOOLS | 2336. | 1518399. | 309299. | 136.68 |
| 50 5455 | CULVER COMMUNITY SCHOOLS CORP | 1614. | 1049359. | 443883. | 291.64 |
| 50 5470 | ARGOS COMMUNITY SCHOOLS | 1019. | 662090. | 387947. | 405.80 |



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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 50 5480 | BREMEN PUBLIC SCHOOLS | 1582. | 1028170. | 469327. | 328.89 |
| 50 5485 | PLYMOUTH COMMUNITY SCHOOL CORP | 3305. | 2148574. | 1287248. | 405.82 |
| 50 5495 | TRITON SCHOOL CORPORATION | 1315. | 854620. | 422326. | 334.91 |
| 51 5520 | SHOALS COMMUNITY SCHOOL CORP | 1231. | 800280. | 547680. | 498.34 |
| 51 5525 | LOOGOOTEE COMMUNITY SCHOOL CORP | 1747. | 1135679. | 911246. | 553.61 |
| 52 5615 | MACONAQUAH SCHOOL CORP | 4101. | 2665517. | 2088896. | 551.60 |
| 52 5620 | NORTH MIAMI CONS SCHOOL DIST | 1714. | 1114099. | 719005. | 453.63 |
| 52 5625 | OAK HILL UNITED SCHOOL CORP | 2613. | 1698449. | 1139489. | 493.07 |
| 52 5635 | PERU COMMUNITY SCHOOLS | 3887. | 2526484. | 1718143. | 477.66 |
| 53 5705 | RICHLAND BEANBLOSSOM COMM SCH CO | 2524. | 1640697. | 1033854. | 430.77 |
| 53 5740 | MONROE COUNTY COMMUNITY SCH CORP | 13721. | 8916548. | 4874452. | 389.64 |
| 54 5835 | NORTH MONTGOMERY COMM SCH CORP | 2853. | 1854742. | 812295. | 313.39 |
| 54 5845 | SOUTH MONTGOMERY COMM SCH CORP | 2558. | 1662297. | 900796. | 390.46 |
| 54 5855 | CRAWFORDSVILLE COMMUNITY SCHOOLS | 3434. | 2231969. | 1211820. | 376.81 |
| 55 5900 | MONROE-GREGG SCHOOL DISTRICT | 1628. | 1058329. | 777295. | 500.83 |
| 55 5910 | EMINENCE CONS SCHOOL CORP | 668. | 434070. | 263508. | 445.11 |
| 55 5925 | M S D MARTINSVILLE SCHOOLS | 6154. | 3999901. | 2487943. | 439.18 |
| 55 5930 | MOORESVILLE CONS SCHOOL CORP | 4271. | 2776213. | 2105389. | 531.40 |
| 56 5945 | NORTH NEWTON SCHOOL CORP | 2082. | 1353007. | 720829. | 387.96 |
| 56 5995 | SOUTH NEWTON SCHOOL CORP | 1540. | 1000870. | 309725. | 223.31 |
| 57 6055 | CENTRAL NOBLE COMM SCHOOLS CORP | 1718. | 1116407. | 709307. | 482.85 |
| 57 6060 | EAST NOBLE SCHOOL CORP | 4525. | 2941247. | 1984223. | 501.70 |
| 57 6065 | WEST NOBLE SCHOOL CORPORATION | 2199. | 1429577. | 857303. | 448.85 |
| 58 6080 | RISING SUN-OHIO CO COMM SCH CORP | 1197. | 776310. | 587915. | 546.90 |
| 59 6145 | ORLEANS COMMUNITY SCHOOLS | 977. | 634920. | 367332. | 410.43 |
| 59 6155 | PAOLI COMMUNITY SCHOOL CORP | 1927. | 1252289. | 922355. | 529.18 |
| 59 6160 | SPRINGS VALLEY COMM SCHOOL CORP | 1322. | 859495. | 561946. | 461.75 |
| 60 6195 | SPENCER-OWEN COMMUNITY SCHOOLS | 2881. | 1872389. | 1185515. | 445.51 |
| 61 6260 | SOUTHWEST PARKE COMM SCHOOL CORP | 1498. | 973700. | 614114. | 446.95 |
| 61 6300 | ROCKVILLE COMMUNITY SCHOOLS | 1158. | 752537. | 447719. | 417.26 |
| 61 6310 | TURKEY RUN COMMUNITY SCHOOL CORP | 920. | 597902. | 302574. | 351.42 |
| 62 6325 | PERRY CENTRAL COMM SCHOOLS CORP | 1309. | 851110. | 712809. | 574.85 |
| 62 6340 | CANNELTON CITY SCHOOLS | 551. | 358410. | 271833. | 533.01 |
| 62 6350 | TELL CITY-TROY TWP SCHOOL CORP | 3203. | 2081852. | 1498670. | 495.92 |
| 63 6445 | PIKE COUNTY SCHOOL CORP | 2947. | 1915484. | 453475. | 166.47 |
| 64 6460 | BOONE TOWNSHIP SCHOOLS | 882. | 573105. | 392274. | 458.26 |
| 64 6470 | DUNELAND SCHOOL CORPORATION | 5105. | 3318280. | 655833. | 132.09 |
| 64 6490 | MORGAN TOWNSHIP SCHOOLS | 422. | 274300. | 80692. | 221.07 |
| 64 6510 | PLEASANT TOWNSHIP SCHOOLS | 827. | 537550. | 306964. | 392.54 |
| 64 6520 | PORTER TOWNSHIP SCHOOLS | 977. | 635050. | 375811. | 407.60 |
| 64 6530 | UNION TOWNSHIP SCHOOLS | 667. | 433810. | 278554. | 433.21 |
| 64 6540 | WASHINGTON TOWNSHIP SCHOOLS | 400. | 260260. | 57628. | 154.09 |
| 64 6550 | PORTAGE TOWNSHIP SCHOOLS | 9446. | 6140026. | 3803386. | 417.18 |
| 64 6560 | VALPARAISO COMMUNITY SCHOOLS | 5245. | 3409473. | 1877038. | 372.13 |
| 65 6590 | M S D MOUNT VERNON | 3376. | 2194302. | 866852. | 278.73 |



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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | $S/ PUPIL |
|---|---|---|---|---|---|
| 65 6600 | M S D NORTH POSEY COUNTY SCHOOLS | 2073. | 1347352. | 825928. | 448.87 |
| 65 6610 | NEW HARMONY TOWN & TWP CONS SCH | 374. | 242840. | 113834. | 334.81 |
| 66 6620 | EASTERN PULASKI COMM SCHOOL CORP | 1786. | 1160639. | 490817. | 286.69 |
| 66 6630 | WEST CENTRAL SCHOOL CORP | 1426. | 927062. | 391796. | 305.37 |
| 67 6705 | SOUTH PUTNAM COMMUNITY SCHOOLS | 1549. | 1007175. | 635706. | 444.86 |
| 67 6715 | NORTH PUTNAM COMMUNITY SCHOOLS | 1871. | 1216312. | 609628. | 355.05 |
| 67 6750 | CLOVERDALE COMMUNITY SCHOOLS | 1243. | 808112. | 557006. | 476.07 |
| 67 6755 | GREENCASTLE COMMUNITY SCHOOLS | 2421. | 1573974. | 856668. | 379.56 |
| 68 6795 | UNION SCHOOL CORPORATION | 1119. | 727610. | 469637. | 460.43 |
| 68 6805 | RANDOLPH SOUTHERN SCHOOL CORP | 1116. | 725660. | 446672. | 452.10 |
| 68 6820 | MONROE CENTRAL SCHOOL CORP | 1485. | 965315. | 659912. | 481.69 |
| 68 6825 | RANDOLPH CENTRAL SCHOOL CORP | 2710. | 1761207. | 993105. | 405.85 |
| 68 6835 | RANDOLPH EASTERN SCHOOL CORP | 1585. | 1030510. | 500887. | 350.76 |
| 69 6865 | SOUTH RIPLEY COMMUNITY SCH CORP | 1556. | 1^17770. | 679295. | 446.61 |
| 69 6895 | BATESVILLE COMMUNITY SCHOOL CORP | 1677. | 1090147. | 599314. | 394.29 |
| 69 6900 | JAC-CEN-DEL COMMUNITY SCH CORP | 1143. | 742820. | 475588. | 434.82 |
| 69 6910 | MILAN COMMUNITY SCHOOL CORP | 1179. | 766350. | 524643. | 479.13 |
| 70 6995 | RUSHVILLE CONSOLIDATED SCHOOLS | 4637. | 3014372. | 1360982. | 330.09 |
| 71 7150 | POLK-LINCOLN-JOHNSON SCHOOL CORP | 1327. | 862550. | 455126. | 363.52 |
| 71 7175 | PENN-HARRIS-MADISON SCHOOL CORP | 6723. | 4369751. | 2674241. | 404.94 |
| 71 7200 | MISHAWAKA CITY SCHOOLS | 6498. | 4223435. | 2554764. | 407.20 |
| 71 7205 | SOUTH BEND COMMUNITY SCHOOL CORP | 35212. | 22887760. | 12602980. | 394.37 |
| 71 7215 | UNION-NORTH UNITED SCHOOL CORP | 2008. | 1305134. | 867857. | 464.34 |
| 72 7230 | SCOTT COUNTY SCHOOL DISTRICT 1 | 1902. | 1236559. | 1022551. | 571.58 |
| 72 7255 | SCOTT COUNTY SCHOOL DISTRICT 2 | 3081. | 2002487. | 1473917. | 514.28 |
| 73 7285 | SHELBY EASTERN SCHOOLS | 2118. | 1376439. | 740655. | 363.24 |
| 73 7350 | NORTHWESTERN CONS SCHOOL CORP | 2114. | 1374359. | 960950. | 487.54 |
| 73 7360 | SOUTHWESTERN CON SCH SHELBY CO | 1027. | 667550. | 265164. | 266.23 |
| 73 7365 | SHELBYVILLE CENTRAL SCHOOLS | 4572. | 2971926. | 1773610. | 394.75 |
| 74 7385 | NORTH SPENCER COUNTY SCHOOL CORP | 2617. | 1700757. | 1056327. | 447.96 |
| 74 7445 | SOUTH SPENCER COUNTY SCHOOL CORP | 2080. | 1352194. | 864490. | 439.27 |
| 75 7495 | OREGON-DAVIS SCHOOL CORPORATION | 900. | 585260. | 316430. | 360.40 |
| 75 7515 | NORTH JUDSON-SAN PIERRE SCH CORP | 2168. | 1409355. | 914997. | 453.42 |
| 75 7525 | KNOX COMMUNITY SCHOOL CORP | 2345. | 1524119. | 904442. | 405.94 |
| 76 7605 | M S D FREMONT SCHOOLS | 893. | 580515. | 225713. | 272.60 |
| 76 7610 | HAMILTON COMMUNITY SCHOOLS | 899. | 584155. | 306181. | 378.94 |
| 76 7615 | M S D STEUBEN COUNTY SCHOOLS | 2525. | 1641418. | 688898. | 295.54 |
| 77 7645 | NORTHEAST SCHOOL CORP | 2337. | 1518854. | 542681. | 251.01 |
| 77 7715 | SOUTHWEST SCHOOL CORP | 2235. | 1452847. | 770822. | 382.92 |
| 78 7775 | SWITZERLAND COUNTY SCHOOL CORP | 1710. | 1111629. | 626166. | 402.94 |
| 79 7855 | LAFAYETTE SCHOOL CORPORATION | 10151. | 6598271. | 3666591. | 386.49 |
| 79 7865 | TIPPECANOE SCHOOL CORP | 8134. | 5287097. | 2168978. | 293.74 |
| 79 7875 | WEST LAFAYETTE COMM SCHOOL CORP | 2701. | 1755454. | 832064. | 323.26 |
| 80 7935 | NORTHERN COMM SCHS TIPTON CO | 1491. | 968987. | 527603. | 384.27 |
| 80 7945 | TIPTON COMMUNITY SCHOOL CORP | 2856. | 1856562. | 984549. | 379.40 |



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APPENDIX A--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 81 7950 | UNION COUNTY SCHOOL CORP | 1980. | 1287259. | 794035. | 440.64 |
| 82 7995 | EVANSVILLE-VANDERBURGH SCH CORP | 32995. | 21446688. | 12647071. | 422.17 |
| 83 8010 | NORTH VERMILLION COMM SCH CORP | 1202. | 781235. | 158686. | 142.32 |
| 83 8020 | SOUTH VERMILLION COMM SCH CORP | 2636. | 1713139. | 696742. | 284.50 |
| 84 8030 | VIGO COUNTY SCHOOL CORP | 23812. | 15477797. | 8589796. | 402.63 |
| 85 8045 | MANCHESTER COMMUNITY SCHOOLS | 2157. | 1402374. | 766543. | 393.72 |
| 85 8050 | M S D WABASH COUNTY SCHOOLS | 3839. | 2495069. | 1469737. | 435.93 |
| 85 8060 | WABASH CITY SCHOOLS | 3052. | 1983799. | 1252195. | 443.25 |
| 86 8115 | M S D OF WARREN COUNTY | 2175. | 1413457. | 710452. | 381.55 |
| 87 8130 | WARRICK COUNTY SCHOOL CORP | 8435. | 5482876. | 1754345. | 219.07 |
| 88 8205 | SALEM COMMUNITY SCHOOLS | 2435. | 1581592. | 917101. | 409.42 |
| 88 8215 | EAST WASHINGTON SCHOOL CORP | 1337. | 869310. | 641124. | 508.02 |
| 88 8220 | WEST WASHINGTON SCHOOL CORP | 1418. | 921524. | 633968. | 505.96 |
| 89 8305 | NETTLE CREEK SCHOOL CORP | 1962. | 1275624. | 645135. | 363.87 |
| 89 8355 | WESTERN WAYNE SCHOOLS | 1972. | 1281507. | 867738. | 493.87 |
| 89 8360 | CENTERVILLE-ABINGTON COMM SCHS | 2279. | 1481219. | 970466. | 471.10 |
| 89 8375 | NORTHEASTERN WAYNE SCHOOLS | 1843. | 1198014. | 809592. | 472.62 |
| 89 8385 | RICHMOND COMMUNITY SCHOOL CORP | 11439. | 7435040. | 4181957. | 396.81 |
| 90 8425 | SOUTHERN WELLS COMMUNITY SCHOOLS | 1359. | 889915. | 347243. | 271.28 |
| 90 8435 | NORTHERN WELLS COMMUNITY SCHOOLS | 2605. | 1693119. | 944920. | 372.02 |
| 90 8445 | M S D BLUFFTON-HARRISON | 2382. | 1548359. | 893089. | 399.24 |
| 91 8515 | NORTH WHITE SCHOOL CORP | 1187. | 771420. | 193043. | 169.78 |
| 91 8525 | FRONTIER SCHOOL CORPORATION | 936. | 608400. | 176136. | 206.49 |
| 91 8535 | TRI-COUNTY SCHOOL CORP | 1101. | 715719. | 159506. | 160.69 |
| 91 8565 | TWIN LAKES SCHOOL CORP | 3168. | 2059368. | 801759. | 270.50 |
| 92 8560 | COLUMBIA TOWNSHIP SCHOOLS | 356. | 231140. | 135438. | 384.77 |
| 92 8590 | ETNA-TROY TOWNSHIP SCHOOLS | 259. | 168480. | 100701. | 398.03 |
| 92 8600 | JEFFERSON TOWNSHIP SCHOOLS | 298. | 193700. | 106954. | 361.33 |
| 92 8625 | SMITH-GREEN COMMUNITY SCHOOLS | 1013. | 1048482. | 693471. | 464.17 |
| 92 8630 | THORNCREEK TOWNSHIP SCHOOLS | 450. | 292760. | 207244. | 474.24 |
| 92 8640 | UNION TOWNSHIP SCHOOLS | 271. | 175690. | 57170. | 226.67 |
| 92 8650 | WASHINGTON TOWNSHIP SCHOOLS | 909. | 135850. | 72919. | 355.70 |
| 92 8660 | COLUMBIA CITY JT HIGH SCHOOL | 1375. | 893490. | 384074. | 307.50 |
| 92 8665 | COLUMBIA CITY SCHOOLS | 759. | 493350. | 331661. | 456.83 |
| ***** | STATE TOTALS ***** | 1268379. | 824453610. | 475938019. | |





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APPENDIX A--PART 2

SUMMARY DATA FOR ALTERNATIVE RECOMMENDATIONS BASED ON $625 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF $2.75

| | | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|---|
| 1 | 15 | ADAMS CENTRAL COMMUNITY SCHOOLS | 1559. | 974250. | 511635. | 358.54 |
| 1 | 25 | NORTH ADAMS COMMUNITY SCHOOLS | 2829. | 1768405. | 895172. | 351.32 |
| 1 | 35 | SOUTH ADAMS SCHOOLS | 1809. | 1130437. | 575756. | 348.73 |
| 2 | 125 | M S D SOUTHWEST ALLEN COUNTY | 2807. | 1754281. | 1035684. | 388.62 |
| 2 | 225 | NORTHWEST ALLEN COUNTY SCHOOLS | 2820. | 1762624. | 1209211. | 461.18 |
| 2 | 235 | FORT WAYNE COMMUNITY SCHOOLS | 44517. | 27823200. | 15483022. | 382.58 |
| 2 | 255 | EAST ALLEN COUNTY SCHOOLS | 12947. | 8091809. | 3828872. | 317.88 |
| 3 | 365 | BARTHOLOMEW CONS SCHOOL CORP | 14449. | 9030498. | 5181810. | 394.83 |
| 3 | 370 | FLAT ROCK-HAWCREEK SCHOOL CORP | 1460. | 912625. | 678231. | 491.83 |
| 4 | 395 | BENTON COMMUNITY SCHOOL CORP | 3428. | 2142205. | 700369. | 230.23 |
| 5 | 515 | BLACKFORD COUNTY SCHOOLS | 4019. | 2511624. | 1574817. | 427.47 |
| 6 | 615 | WESTERN BOONE CO COMM SCH CORP | 2269. | 1417999. | 693083. | 320.28 |
| 6 | 630 | EAGLE-UNION COMMUNITY SCH CORP | 1862. | 1163812. | 726524. | 414.92 |
| 6 | 665 | LEBANON COMMUNITY SCHOOL CORP | 3648. | 2279937. | 1433627. | 407.16 |
| 7 | 670 | BROWN COUNTY SCHOOL CORP | 2527. | 1579562. | 1051592. | 442.03 |
| 8 | 750 | CARROLL CONSOLIDATED SCHOOL CORP | 1715. | 1071593. | 491354. | 300.89 |
| 8 | 755 | DELPHI COMMUNITY SCHOOL CORP | 2188. | 1367718. | 704925. | 334.40 |
| 9 | 775 | PIONEER REGIONAL SCHOOL CORP | 1362. | 851000. | 355304. | 268.76 |
| 9 | 815 | SOUTHEASTERN SCHOOL CORP | 2620. | 1637693. | 1039718. | 434.12 |
| 9 | 875 | LOGANSPORT COMMUNITY SCHOOL CORP | 5645. | 3527934. | 2361424. | 437.22 |
| 10 | 940 | WEST CLARK COMMUNITY SCHOOLS | 4382. | 2738872. | 2067940. | 527.13 |
| 10 | 1000 | CLARKSVILLE COMM SCHOOL CORP | 2281. | 1425843. | 665741. | 319.15 |
| 10 | 1010 | GREATER CLARK COUNTY SCHOOLS | 13197. | 8248308. | 5956758. | 491.40 |
| 11 | 1125 | CLAY COMMUNITY SCHOOLS | 5563. | 3476591. | 2369524. | 467.55 |
| 12 | 1150 | CLINTON CENTRAL SCHOOL CORP | 1587. | 991844. | 434963. | 299.15 |
| 12 | 1160 | CLINTON PRAIRIE SCHOOL CORP | 1456. | 910000. | 397876. | 293.85 |
| 12 | 1170 | FRANKFORT COMMUNITY SCHOOLS | 3876. | 2422687. | 1681155. | 459.33 |
| 12 | 1180 | ROSSVILLE CONS SCHOOL DISTRICT | 960. | 600000. | 347519. | 391.79 |
| 13 | 1300 | CRAWFORD COUNTY COMM SCHOOL CORP | 2274. | 1421187. | 1061555. | 524.74 |
| 14 | 1315 | BARR-REEVE COMMUNITY SCHOOLS INC | 943. | 589375. | 419689. | 500.82 |
| 14 | 1375 | NORTH DAVIESS COUNTY COMM SCHOOL | 1646. | 1028625. | 659143. | 439.43 |
| 14 | 1405 | WASHINGTON COMMUNITY SCHOOLS INC | 3363. | 2101812. | 1472196. | 484.27 |
| 15 | 1560 | SUNMAN-DEARBORN COMM SCH CORP | 2893. | 1808187. | 1444018. | 547.39 |
| 15 | 1600 | SOUTH DEARBORN COMM SCHOOL CORP | 3162. | 1976499. | 1408090. | 467.49 |
| 15 | 1620 | LAWRENCEBURG COMM SCHOOL CORP | 2213. | 1383374. | 293898. | 147.54 |
| 16 | 1655 | DECATUR COUNTY COMMUNITY SCHOOLS | 3081. | 1925624. | 1159166. | 407.44 |
| 16 | 1730 | GREENSBURG COMMUNITY SCHOOLS | 2787. | 1742124. | 1030413. | 395.86 |
| 17 | 1805 | DEKALB CO EASTERN COMM SCH DIST | 1855. | 1159343. | 737380. | 444.20 |
| 17 | 1820 | GARRETT-KEYSER-BUTLER COMM SCHS | 2074. | 1296312. | 976691. | 537.53 |
| 17 | 1835 | DEKALB CO CTL UNITED SCH DIST | 4620. | 2887468. | 1864195. | 443.12 |
| 18 | 1875 | DELAWARE COMMUNITY SCHOOL CORP | 4213. | 2633374. | 1892664. | 490.33 |
| 18 | 1885 | HARRISON-WASH COMM SCHOOL CORP | 1721. | 1075343. | 787479. | 494.96 |
| 18 | 1895 | LIBERTY-PERRY COMM SCHOOL CORP | 2010. | 1256374. | 982327. | 515.66 |
| 18 | 1900 | MONROE COMMUNITY SCHOOL CORP | 1014. | 633562. | 449978. | 467.27 |
| 18 | 1910 | MT PLEASANT TWP COMM SCH CORP | 2881. | 1800593. | 1132997. | 418.08 |



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APPENDIX A--PART 2 (Continued)

| DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|
| 18 1940 SALEM COMMUNITY SCHOOL | 1226. | 766375. | 651325. | 561.97 |
| 18 1970 MUNCIE COMMUNITY SCHOOLS | 17564. | 10977606. | 7146986. | 455.60 |
| 19 2040 NORTHEAST DUBOIS COUNTY SCH CORP | 1294. | 808687. | 476446. | 424.64 |
| 19 2100 SOUTHEAST DUBOIS COUNTY SCH CORP | 1740. | 1087624. | 766397. | 450.03 |
| 19 2110 SOUTHWEST DUBOIS COUNTY SCH CORP | 2349. | 1468218. | 1024814. | 470.10 |
| 19 2120 GREATER JASPER CONSOLIDATED SCHS | 3273. | 2045874. | 1138852. | 371.81 |
| 20 2155 FAIRFIELD COMMUNITY SCHOOLS | 1712. | 1070124. | 586627. | 376.28 |
| 20 2260 WAUGO COMMUNITY SCHOOLS | 1683. | 1051812. | 647460. | 417.18 |
| 20 2270 CONCORD COMMUNITY SCHOOLS | 3595. | 2247124. | 1378254. | 399.61 |
| 20 2275 MIDDLEBURY COMMUNITY SCHOOLS | 2192. | 1370187. | 758659. | 372.81 |
| 20 2285 WA-NEE COMMUNITY SCHOOLS | 3164. | 1977374. | 986981. | 341.87 |
| 20 2305 ELKHART COMMUNITY SCHOOLS | 15021. | 9388266. | 4872203. | 351.10 |
| 20 2315 GOSHEN COMMUNITY SCHOOLS | 4436. | 2772497. | 1444944. | 350.20 |
| 21 2395 FAYETTE COUNTY SCHOOL CORP | 6881. | 4300334. | 2615178. | 425.99 |
| 22 2400 N ALBANY-FLOYD CO CONS SCH CORP | 13463. | 8414340. | 5645921. | 463.73 |
| 23 2435 ATTICA CONSOLIDATED SCHOOL CORP | 1469. | 918250. | 469906. | 358.16 |
| 23 2440 COVINGTON COMMUNITY SCHOOL CORP | 1477. | 923406. | 494233. | 365.02 |
| 23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP | 2009. | 1255374. | 624741. | 344.40 |
| 24 2475 FRANKLIN COUNTY COMM SCH CORP | 3388. | 2117718. | 1553720. | 497.19 |
| 25 2640 UNION TOWNSHIP SCHOOLS | 308. | 192500. | 77876. | 252.84 |
| 25 2645 ROCHESTER COMMUNITY SCHOOL CORP | 2250. | 1406562. | 788204. | 364.40 |
| 25 2650 CASTON SCHOOL CORPORATION | 1141. | 713250. | 258961. | 252.40 |
| 26 2725 EAST GIBSON SCHOOL CORPORATION | 1762. | 1101093. | 798621. | 470.05 |
| 26 2735 NORTH GIBSON SCHOOL CORPORATION | 3035. | 1896999. | 1289570. | 469.79 |
| 26 2765 SOUTH GIBSON SCHOOL CORPORATION | 2322. | 1451124. | 810852. | 380.50 |
| 27 2815 EASTBROOK COMMUNITY SCHOOL CORP | 2517. | 1573031. | 1104593. | 480.26 |
| 27 2825 MADISON-GRANT UNITED SCHOOL CORP | 2911. | 1819249. | 1218327. | 452.07 |
| 27 2855 MISSISSINEWA COMM SCHOOLS CORP | 3492. | 2182437. | 1687853. | 519.18 |
| 27 2865 MARION COMMUNITY SCHOOLS | 11611. | 7256591. | 4242624. | 395.40 |
| 28 2920 BLOOMFIELD SCHOOL DISTRICT | 1311. | 819187. | 544688. | 452.77 |
| 28 2930 CENTRAL SCHOOL DISTRICT | 559. | 349562. | 97932. | 199.86 |
| 28 2940 EASTERN CONS SCHOOL DIST | 1105. | 690750. | 557867. | 540.39 |
| 28 2950 LINTON-STOCKTON SCHOOL CORP | 1690. | 1056249. | 735770. | 468.64 |
| 28 2960 M S D SHAKAMAK SCHOOLS | 1387. | 867187. | 605156. | 479.52 |
| 28 2970 WASHINGTON-STAFFORD CONS | 530. | 331437. | 113126. | 282.81 |
| 28 2980 WORTHINGTON-JEFFERSON CONS SCH | 499. | 311750. | 170737. | 366.39 |
| 29 3005 HAMILTON SOUTHEASTERN SCHOOLS | 1838. | 1148624. | 721491. | 414.89 |
| 29 3025 HAMILTON HEIGHTS SCHOOL CORP | 1757. | 1098249. | 607913. | 369.55 |
| 29 3030 WESTFIELD-WASHINGTON SCHOOLS | 1449. | 905875. | 562752. | 403.41 |
| 29 3055 MARION-ADAMS SCHOOLS | 1471. | 919156. | 554556. | 413.23 |
| 29 3060 CARMEL CLAY SCHOOLS | 7308. | 4567683. | 2740284. | 395.99 |
| 29 3070 NOBLESVILLE SCHOOLS | 3812. | 2382218. | 1297641. | 364.92 |
| 30 3115 SOUTHERN HANCOCK CO COMM SCH COR | 2119. | 1324593. | 846137. | 420.13 |
| 30 3125 GREENFIELD-CENTRAL COMM SCHOOLS | 4327. | 2704404. | 1736376. | 408.46 |
| 30 3135 MT VERNON COMMUNITY SCHOOL CORP | 2059. | 1286749. | 753244. | 370.51 |



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APPENDIX A--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 30 3145 | EASTERN HANCOCK CO COMM SCH CORP | 1434. | 896375. | 482502. | 346.38 |
| 31 3160 | FRANKLIN TOWNSHIP SCHOOLS | 631. | 394562. | 326288. | 555.86 |
| 31 3180 | NORTH CENTRAL COMM SCHOOL CORP | 2170. | 1356406. | 1083424. | 543.07 |
| 31 3190 | SOUTH HARRISON SCHOOL CORP | 3170. | 1981312. | 1454150. | 494.78 |
| 32 3295 | NORTH WEST HENDRICKS SCHOOLS | 1377. | 860875. | 460629. | 336.47 |
| 32 3305 | BROWNSBURG COMMUNITY SCHOOL CORP | 3847. | 2404406. | 1557023. | 428.11 |
| 32 3315 | AVON COMMUNITY SCHOOL CORP | 2390. | 1493656. | 991085. | 435.64 |
| 32 3325 | DANVILLE COMMUNITY SCHOOL CORP | 2063. | 1289624. | 789242. | 416.05 |
| 32 3330 | PLAINFIELD COMMUNITY SCHOOL CORP | 3807. | 2379281. | 1549999. | 429.24 |
| 32 3335 | MILL CREEK COMMUNITY SCHOOL CORP | 2055. | 1284218. | 860550. | 448.44 |
| 33 3405 | BLUE RIVER VALLEY SCHOOL CORP | 1428. | 892312. | 667244. | 510.52 |
| 33 3415 | SOUTH HENRY SCHOOL CORP | 1384. | 865125. | 559586. | 451.28 |
| 33 3435 | NORTHWESTERN SCH CORP HENRY CO | 2130. | 1331218. | 920214. | 472.87 |
| 33 3445 | NEW CASTLE COMMUNITY SCHOOL CORP | 6692. | 4182690. | 2658599. | 430.54 |
| 33 3455 | C A BEARD MEMORIAL SCHOOL CORP | 2134. | 1333624. | 949875. | 471.87 |
| 34 3460 | TAYLOR COMMUNITY SCHOOL CORP | 3004. | 1877312. | 1592165. | 544.33 |
| 34 3470 | NORTHWESTERN COMMUNITY SCH CORP | 2519. | 1574312. | 983310. | 413.68 |
| 34 3480 | EASTERN-HOWARD COMM SCHOOL CORP | 1627. | 1017000. | 616757. | 402.32 |
| 34 3490 | WESTERN SCHOOL CORP | 2740. | 1712499. | 1227751. | 482.80 |
| 34 3500 | KOKOMO-CENTER TWP CONS SCH CORP | 13126. | 8203928. | 4194900. | 350.30 |
| 35 3625 | HUNTINGTON CO COMMUNITY SCH CORP | 8413. | 5258286. | 3156041. | 409.66 |
| 36 3640 | CARR TOWNSHIP SCHOOLS | 363. | 226625. | 149922. | 415.30 |
| 36 3675 | SEYMOUR COMMUNITY SCHOOLS | 4481. | 2800590. | 1610594. | 389.69 |
| 36 3695 | BROWNSTOWN CENTRAL COMM SCH CORP | 2203. | 1376968. | 921681. | 462.92 |
| 36 3710 | M S D VERNON TOWNSHIP | 1026. | 641344. | 534523. | 590.63 |
| 37 3785 | KANKAKEE VALLEY SCHOOL CORP | 2522. | 1576437. | 1077900. | 470.50 |
| 37 3815 | RENSSELAER CENTRAL SCHOOL CORP | 2271. | 1419674. | 623899. | 296.39 |
| 38 3945 | JAY SCHOOL CORP | 6223. | 3889685. | 2308771. | 399.58 |
| 39 3995 | MADISON CONSOLIDATED SCHOOLS | 4805. | 3003183. | 1447792. | 328.52 |
| 39 4000 | SOUTHWESTERN-JEFFERSON CC CONS | 1796. | 1122749. | 857014. | 513.18 |
| 40 4015 | JENNINGS COUNTY SCHOOL CORP | 5044. | 3152248. | 2237584. | 484.96 |
| 41 4145 | CLARK-PLEASANT COMM SCHOOL CORP | 2921. | 1825874. | 1510021. | 542.00 |
| 41 4205 | CENTER GROVE COMMUNITY SCH CORP | 3512. | 2195249. | 1620328. | 478.68 |
| 41 4215 | EDINBURG COMMUNITY SCHOOL CORP | 1510. | 943875. | 681506. | 468.71 |
| 41 4225 | FRANKLIN COMMUNITY SCHOOL CORP | 4239. | 2649497. | 1824499. | 468.30 |
| 41 4245 | GREENWOOD COMMUNITY SCHOOL CORP | 3399. | 2124624. | 1392813. | 420.54 |
| 41 4255 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 1875. | 1172187. | 824161. | 456.09 |
| 42 4315 | NORTH KNOX SCHOOL CORP | 2403. | 1502030. | 897102. | 411.51 |
| 42 4325 | SOUTH KNOX SCHOOL CORP | 1691. | 1056843. | 490725. | 334.05 |
| 42 4335 | VINCENNES COMMUNITY SCHOOL CORP | 4773. | 2983059. | 2063557. | 475.80 |
| 43 4345 | LAKELAND COMMUNITY SCHOOL CORP | 3414. | 2133531. | 960511. | 309.24 |
| 43 4415 | WARSAW COMMUNITY SCHOOLS | 6047. | 3779340. | 1846245. | 329.10 |
| 43 4445 | TIPPECANOE VALLEY SCHOOL CORP | 2279. | 1424374. | 734924. | 344.23 |
| 43 4455 | WHITKO COMMUNITY SCHOOL CORP | 2395. | 1496624. | 896714. | 403.38 |
| 44 4515 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 2202. | 1376124. | 858811. | 457.06 |





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APPENDIX A--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 44 4525 | WESTVIEW SCHOOL CORPORATION | 1736. | 1085131. | 422327. | 261.34 |
| 44 4535 | LAKELAND SCHOOL CORPORATION | 2537. | 1585599. | 756009. | 324.89 |
| 45 4580 | HANOVER COMMUNITY SCHOOL CORP | 1677. | 1048250. | 790497. | 481.13 |
| 45 4590 | HOBART TOWNSHIP SCHOOLS | 2552. | 1594812. | 1637667. | 677.84 |
| 45 4600 | ROSS TOWNSHIP SCHOOL CORP | 7474. | 4671247. | 3235999. | 445.12 |
| 45 4615 | LAKE CENTRAL SCHOOL CORP | 5329. | 3330935. | 2212950. | 436.91 |
| 45 4645 | TRI-CREEK SCHOOL CORP | 3810. | 2381343. | 1667377. | 464.71 |
| 45 4650 | LAKE RIDGE SCHOOLS | 5065. | 3165930. | 2976402. | 624.51 |
| 45 4660 | CROWN POINT COMMUNITY SCH CORP | 6253. | 3908122. | 2845379. | 470.00 |
| 45 4670 | EAST CHICAGO CITY SCHOOLS | 10173. | 6357966. | 1358950. | 146.95 |
| 45 4680 | EAST GARY CITY SCHOOLS | 2413. | 1507874. | 1409518. | 611.50 |
| 45 4690 | GARY COMMUNITY SCHOOL CORP | 46803. | 29251968. | 18793712. | 456.98 |
| 45 4700 | GRIFFITH PUBLIC SCHOOLS | 4279. | 2674404. | 2138387. | 515.27 |
| 45 4710 | HAMMOND CITY SCHOOLS | 23706. | 14816428. | 9134838. | 439.34 |
| 45 4720 | HIGHLAND TOWN SCHOOLS | 7388. | 4617248. | 3871670. | 532.26 |
| 45 4730 | SCHOOL CITY OF HOBART | 5315. | 3322060. | 2867385. | 556.34 |
| 45 4740 | MUNSTER COMMUNITY SCHOOLS | 4683. | 2926809. | 1723206. | 380.82 |
| 45 4760 | WHITING CITY SCHOOLS | 1043. | 652125. | 132096. | 133.84 |
| 46 4770 | CASS TOWNSHIP SCHOOLS | 379. | 236875. | 47750. | 130.82 |
| 46 4790 | DEWEY TOWNSHIP SCHOOLS | 358. | 223500. | 85378. | 251.85 |
| 46 4805 | NEW PRAIRIE UNITED SCHOOL CORP | 2906. | 1816499. | 1020578. | 388.64 |
| 46 4860 | NEW DURHAM TOWNSHIP SCHOOLS | 797. | 498125. | 362393. | 461.65 |
| 46 4925 | MICHIGAN CITY AREA SCHOOLS | 13509. | 8443427. | 4832455. | 396.95 |
| 46 4940 | CLINTON-HANNA-NOBLE CONS S DIST | 964. | 602812. | 289048. | 351.48 |
| 46 4945 | LAPORTE COMMUNITY SCHOOL CORP | 7998. | 4998464. | 2806070. | 368.54 |
| 47 5075 | NORTH LAWRENCE COMMUNITY SCHOOLS | 7556. | 4722678. | 3320008. | 498.95 |
| 47 5085 | MITCHELL COMMUNITY SCHOOLS | 2408. | 1505249. | 1011770. | 450.48 |
| 48 5245 | WEST CENTRAL COMMUNITY SCH CORP | 3478. | 2173874. | 1530019. | 471.06 |
| 48 5255 | SOUTH MADISON COMMUNITY SCH CORP | 4022. | 2513718. | 2064574. | 533.62 |
| 48 5265 | ALEXANDRIA COMMUNITY SCHOOL CORP | 2860. | 1787687. | 1362229. | 506.22 |
| 48 5275 | ANDERSON COMMUNITY SCHOOL CORP | 20062. | 12538439. | 7501028. | 407.24 |
| 48 5280 | ELWOOD COMMUNITY SCHOOL CORP | 3625. | 2265812. | 1784784. | 553.42 |
| 49 5300 | M S D DECATUR TOWNSHIP | 4945. | 3090339. | 1882889. | 405.36 |
| 49 5310 | FRANKLIN TOWNSHIP COMM SCH CORP | 2824. | 1764781. | 1159519. | 425.36 |
| 49 5330 | M S D LAWRENCE TOWNSHIP | 10053. | 6283359. | 3621052. | 383.18 |
| 49 5340 | M S D PERRY TOWNSHIP | 13423. | 8389497. | 5211010. | 405.75 |
| 49 5350 | M S D PIKE TOWNSHIP | 3669. | 2293280. | 495946. | 148.75 |
| 49 5360 | M S D WARREN TOWNSHIP | 10907. | 6817097. | 2386805. | 230.94 |
| 49 5370 | M S D WASHINGTON TOWNSHIP | 15519. | 9699409. | 5330737. | 369.32 |
| 49 5375 | M S D WAYNE TOWNSHIP | 13381. | 8363215. | 3627551. | 295.66 |
| 49 5380 | BEECH GROVE CITY SCHOOLS | 3030. | 1893874. | 1239602. | 430.27 |
| 49 5385 | INDIANAPOLIS PUBLIC SCHOOLS | 98423. | 61514560. | 34893232. | 391.43 |
| 49 5400 | SPEEDWAY CITY SCHOOLS | 2336. | 1459999. | 309299. | 136.68 |
| 50 5455 | CULVER COMMUNITY SCHOOLS CORP | 1614. | 1009000. | 444587. | 292.11 |
| 50 5470 | ARGOS COMMUNITY SCHOOLS | 1019. | 636826. | 385327. | 403.06 |



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APPENDIX A--PART 2 (Continued

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 50 5480 | BREMEN PUBLIC SCHOOLS | 1582. | 988625. | 476352. | 333.81 |
| 50 5485 | PLYMOUTH COMMUNITY SCHOOL CORP | 3305. | 2065937. | 1287248. | 405.82 |
| 50 5495 | TRITON SCHOOL CORPORATION | 1315. | 821750. | 425480. | 337.41 |
| 51 5520 | SHOALS COMMUNITY SCHOOL CORP | 1231. | 769500. | 537950. | 489.49 |
| 51 5525 | LOOGOOTEE COMMUNITY SCHOOL CORP | 1747. | 1091999. | 908620. | 552.02 |
| 52 5615 | MACONAQUAH SCHOOL CORP | 4101. | 2562998. | 2034428. | 537.21 |
| 52 5620 | NORTH MIAMI CONS SCHOOL DIST | 1714. | 1071249. | 709080. | 447.37 |
| 52 5625 | OAK HILL UNITED SCHOOL CORP | 2613. | 1633124. | 1120744. | 484.96 |
| 52 5635 | PERU COMMUNITY SCHOOLS | 3887. | 2429312. | 1688332. | 469.37 |
| 53 5705 | RICHLAND BEANBLOSSOM COMM SCH CO | 2524. | 1577593. | 1021320. | 425.55 |
| 53 5740 | MONROE COUNTY COMMUNITY SCH CORP | 13721. | 8575527. | 4874452. | 389.64 |
| 54 5835 | NORTH MONTGOMERY COMM SCH CORP | 2853. | 1783406. | 827831. | 319.38 |
| 54 5845 | SOUTH MONTGOMERY COMM SCH CORP | 2568. | 1605093. | 900634. | 390.39 |
| 54 5855 | CRAWFORDSVILLE COMMUNITY SCHOOLS | 3434. | 2146124. | 1211820. | 376.81 |
| 55 5900 | MONROE-GREGG SCHOOL DISTRICT | 1628. | 1017625. | 760010. | 489.70 |
| 55 5910 | EMINENCE CONS SCHOOL CORP | 668. | 417375. | 261026. | 440.92 |
| 55 5925 | M S D MARTINSVILLE SCHOOLS | 6154. | 3846059. | 2460098. | 434.26 |
| 55 5930 | MOORESVILLE CONS SCHOOL CORP | 4271. | 2669436. | 2054514. | 518.55 |
| 56 5945 | NORTH NEWTON SCHOOL CORP | 2082. | 1300968. | 721472. | 388.31 |
| 56 5995 | SOUTH NEWTON SCHOOL CORP | 1540. | 962375. | 309725. | 223.31 |
| 57 6055 | CENTRAL NOBLE COMM SCHOOLS CORP | 1718. | 1073468. | 700293. | 476.71 |
| 57 6060 | EAST NOBLE SCHOOL CORP | 4525. | 2828122. | 1950850. | 493.26 |
| 57 6065 | WEST NOBLE SCHOOL CORPORATION | 2199. | 1374593. | 850009. | 445.03 |
| 58 6080 | RISING SUN-OHIO CO COMM SCH CORP | 1197. | 748375. | 573846. | 533.81 |
| 59 6145 | ORLEANS COMMUNITY SCHOOLS | 977. | 610500. | 365211. | 408.06 |
| 59 6155 | PAOLI COMMUNITY SCHOOL CORP | 1927. | 1204124. | 901685. | 517.32 |
| 59 6160 | SPRINGS VALLEY COMM SCHOOL CORP | 1322. | 826437. | 553684. | 454.96 |
| 60 6195 | SPENCER-OWEN COMMUNITY SCHOOLS | 2881. | 1800374. | 1170739. | 439.96 |
| 61 6260 | SOUTHWEST PARKE COMM SCHOOL CORP | 1498. | 936250. | 606629. | 441.51 |
| 61 6300 | ROCKVILLE COMMUNITY SCHOOLS | 1158. | 723594. | 444177. | 413.96 |
| 61 6310 | TURKEY RUN COMMUNITY SCHOOL CORP | 920. | 574906. | 302574. | 351.42 |
| 62 6325 | PERRY CENTRAL COMM SCHOOLS CORP | 1309. | 818375. | 712809. | 574.85 |
| 62 6340 | CANNELTON CITY SCHOOLS | 551. | 344625. | 265263. | 520.12 |
| 62 6350 | TELL CITY-TROY TWP SCHOOL CORP | 3203. | 2001781. | 1467197. | 485.51 |
| 63 6445 | PIKE COUNTY SCHOOL CORP | 2947. | 1841812. | 453475. | 166.47 |
| 64 6460 | BOONE TOWNSHIP SCHOOLS | 882. | 551062. | 387525. | 452.72 |
| 64 6470 | DUNELAND SCHOOL CORPORATION | 5105. | 3190654. | 655833. | 132.09 |
| 64 6490 | MORGAN TOWNSHIP SCHOOLS | 422. | 263750. | 86276. | 236.37 |
| 64 6510 | PLEASANT TOWNSHIP SCHOOLS | 827. | 516875. | 305504. | 390.67 |
| 64 6520 | PORTER TOWNSHIP SCHOOLS | 977. | 610625. | 372989. | 404.54 |
| 64 6530 | UNION TOWNSHIP SCHOOLS | 667. | 417125. | 274807. | 427.38 |
| 64 6540 | WASHINGTON TOWNSHIP SCHOOLS | 400. | 250250. | 57628. | 154.09 |
| 64 6550 | PORTAGE TOWNSHIP SCHOOLS | 9446. | 5903872. | 3761952. | 412.63 |
| 64 6560 | VALPARAISO COMMUNITY SCHOOLS | 5245. | 3278339. | 1877038. | 372.13 |
| 65 6590 | M S D MOUNT VERNON | 3376. | 2109906. | 866852. | 278.73 |



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APPENDIX A--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | $S/ PUPIL |
|---|---|---|---|---|---|
| 65 6600 | M S D NORTH POSEY COUNTY SCHOOLS | 2073. | 1295531. | 817559. | 444.33 |
| 65 6610 | NEW HARMONY TOWN & TWP CONS SCH | 374. | 233500. | 115244. | 338.95 |
| 66 6620 | EASTERN PULASKI COMM SCHOOL CORP | 1786. | 1115999. | 501996. | 293.22 |
| 66 6630 | WEST CENTRAL SCHOOL CORP | 1426. | 891406. | 400746. | 312.35 |
| 67 6705 | SOUTH PUTNAM COMMUNITY SCHOOLS | 1549. | 968437. | 627924. | 439.41 |
| 67 6715 | NORTH PUTNAM COMMUNITY SCHOOLS | 1871. | 1169530. | 609628. | 355.05 |
| 67 6750 | CLOVERDALE COMMUNITY SCHOOLS | 1243. | 777031. | 546851. | 467.39 |
| 67 6755 | GREENCASTLE COMMUNITY SCHOOLS | 2421. | 1513437. | 856668. | 379.56 |
| 68 6795 | UNION SCHOOL CORPORATION | 1119. | 699625. | 463150. | 454.07 |
| 68 6805 | RANDOLPH SOUTHERN SCHOOL CORP | 1116. | 697750. | 442011. | 447.38 |
| 68 6820 | MONROE CENTRAL SCHOOL CORP | 1485. | 928187. | 648235. | 473.16 |
| 68 6825 | RANDOLPH CENTRAL SCHOOL CORP | 2710. | 1693468. | 989375. | 404.32 |
| 68 6835 | RANDOLPH EASTERN SCHOOL CORP | 1585. | 990875. | 505387. | 353.91 |
| 69 6865 | SOUTH RIPLEY COMMUNITY SCH CORP | 1566. | 978625. | 668356. | 439.42 |
| 69 6895 | BATESVILLE COMMUNITY SCHOOL CORP | 1677. | 1048219. | 598288. | 393.61 |
| 69 6900 | JAC-CEN-DEL COMMUNITY SCH CORP | 1143. | 714250. | 469379. | 429.05 |
| 69 6910 | MILAN COMMUNITY SCHOOL CORP | 1179. | 736875. | 515310. | 470.60 |
| 70 6995 | RUSHVILLE CONSOLIDATED SCHOOLS | 4637. | 2898435. | 1382828. | 335.39 |
| 71 7150 | POLK-LINCOLN-JOHNSON SCHOOL CORP | 1327. | 829375. | 455903. | 364.14 |
| 71 7175 | PENN-HARRIS-MADISON SCHOOL CORP | 6723. | 4201684. | 2647467. | 400.89 |
| 71 7200 | MISHAWAKA CITY SCHOOLS | 6498. | 4060996. | 2554764. | 407.20 |
| 71 7205 | SOUTH BEND COMMUNITY SCHOOL CORP | 35212. | 22007456. | 12579741. | 393.65 |
| 71 7215 | UNION-NORTH UNITED SCHOOL CORP | 2008. | 1254937. | 854100. | 456.98 |
| 72 7230 | SCOTT COUNTY SCHOOL DISTRICT 1 | 1902. | 1188999. | 1022551. | 571.58 |
| 72 7255 | SCOTT COUNTY SCHOOL DISTRICT 2 | 3081. | 1925468. | 1440945. | 502.77 |
| 73 7285 | SHELBY EASTERN SCHOOLS | 2118. | 1323499. | 740697. | 363.26 |
| 73 7350 | NORTHWESTERN CONS SCHOOL CORP | 2114. | 1321499. | 942541. | 478.20 |
| 73 7360 | SOUTHWESTERN CON SCH SHELBY CO | 1027. | 641875. | 265164. | 266.23 |
| 73 7365 | SHELBYVILLE CENTRAL SCHOOLS | 4572. | 2857622. | 1773610. | 394.75 |
| 74 7385 | NORTH SPENCER COUNTY SCHOOL CORP | 2617. | 1635343. | 1044616. | 443.01 |
| 74 7445 | SOUTH SPENCER COUNTY SCHOOL CORP | 2080. | 1300187. | 853125. | 433.50 |
| 75 7495 | OREGON-DAVIS SCHOOL CORPORATION | 900. | 562750. | 316322. | 360.28 |
| 75 7515 | NORTH JUDSON-SAN PIERRE SCH CORP | 2168. | 1355149. | 901988. | 446.97 |
| 75 7525 | KNOX COMMUNITY SCHOOL CORP | 2345. | 1465499. | 897462. | 402.81 |
| 76 7605 | M S D FREMONT SCHOOLS | 893. | 558187. | 225713. | 272.60 |
| 76 7610 | HAMILTON COMMUNITY SCHOOLS | 899. | 561687. | 306878. | 379.80 |
| 76 7615 | M S D STEUBEN COUNTY SCHOOLS | 2525. | 1578287. | 688898. | 295.54 |
| 77 7645 | NORTHEAST SCHOOL CORP | 2337. | 1460437. | 542681. | 251.01 |
| 77 7715 | SOUTHWEST SCHOOL CORP | 2235. | 1396968. | 770822. | 382.92 |
| 78 7775 | SWITZERLAND COUNTY SCHOOL CORP | 1710. | 1068874. | 623866. | 401.46 |
| 79 7855 | LAFAYETTE SCHOOL CORPORATION | 10151. | 6344492. | 3666591. | 386.49 |
| 79 7865 | TIPPECANOE SCHOOL CORP | 8134. | 5083747. | 2168978. | 293.74 |
| 79 7875 | WEST LAFAYETTE COMM SCHOOL CORP | 2701. | 1687937. | 832064. | 323.26 |
| 80 7935 | NORTHERN COMM SCHS TIPTON CO | 1491. | 931719. | 527117. | 383.92 |
| 80 7945 | TIPTON COMMUNITY SCHOOL CORP | 2856. | 1785156. | 985811. | 379.89 |



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APPENDIX A--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | TOT PART PUPILS | BASIC PROG. | STATE SHARE | SS/ PUPIL |
|---|---|---|---|---|---|
| 81 | 7950 UNION COUNTY SCHOOL CORP | 1980. | 1237749. | 785627. | 435.97 |
| 82 | 7995 EVANSVILLE-VANDERBURGH SCH CORP | 32995. | 20621824. | 12647071. | 422.17 |
| 83 | 8010 NORTH VERMILLION COMM SCH CORP | 1202. | 751187. | 158686. | 142.32 |
| 83 | 8020 SOUTH VERMILLION COMM SCH CORP | 2636. | 1647249. | 715552. | 292.18 |
| 84 | 8030 VIGO COUNTY SCHOOL CORP | 23812. | 14882497. | 8589796. | 402.63 |
| 85 | 8045 MANCHESTER COMMUNITY SCHOOLS | 2157. | 1348437. | 768543. | 393.72 |
| 85 | 8050 M S D WABASH COUNTY SCHOOLS | 3839. | 2399124. | 1459218. | 430.83 |
| 85 | 8060 WABASH CITY SCHOOLS | 3052. | 1907499. | 1236862. | 437.83 |
| 86 | 8115 M S D OF WARREN COUNTY | 2175. | 1359093. | 714672. | 383.82 |
| 87 | 8130 WARRICK COUNTY SCHOOL CORP | 8435. | 5271997. | 1754345. | 219.07 |
| 88 | 8205 SALEM COMMUNITY SCHOOLS | 2433. | 1520762. | 911645. | 406.98 |
| 88 | 8215 EAST WASHINGTON SCHOOL CORP | 1337. | 835875. | 626704. | 496.60 |
| 88 | 8220 WEST WASHINGTON SCHOOL CORP | 1418. | 886081. | 622488. | 496.80 |
| 89 | 8305 NETTLE CREEK SCHOOL CORP | 1962. | 1226562. | 648614. | 365.83 |
| 89 | 8355 WESTERN WAYNE SCHOOLS | 1972. | 1232218. | 852930. | 485.45 |
| 89 | 8360 CENTERVILLE-ABINGTON COMM SCHS | 2279. | 1424249. | 956059. | 464.11 |
| 89 | 8375 NORTHEASTERN WAYNE SCHOOLS | 1843. | 1151937. | 795684. | 464.61 |
| 89 | 8385 RICHMOND COMMUNITY SCHOOL CORP | 11439. | 7149077. | 4181957. | 396.81 |
| 90 | 8425 SOUTHERN WELLS COMMUNITY SCHOOLS | 1369. | 855687. | 347243. | 271.28 |
| 90 | 8435 NORTHERN WELLS COMMUNITY SCHOOLS | 2605. | 1627999. | 944920. | 372.02 |
| 90 | 8445 M S D BLUFFTON-HARRISON | 2382. | 1488999. | 888152. | 397.03 |
| 91 | 8515 NORTH WHITE SCHOOL CORP | 1187. | 741750. | 193043. | 169.78 |
| 91 | 8525 FRONTIER SCHOOL CORPORATION | 936. | 585000. | 188758. | 221.29 |
| 91 | 8535 TRI-COUNTY SCHOOL CORP | 1101. | 688167. | 159566. | 160.69 |
| 91 | 8565 TWIN LAKES SCHOOL CORP | 3168. | 1980162. | 801759. | 270.50 |
| 92 | 8580 COLUMBIA TOWNSHIP SCHOOLS | 356. | 222250. | 135438. | 384.77 |
| 92 | 8590 ETNA-TROY TOWNSHIP SCHOOLS | 259. | 162000. | 100701. | 398.03 |
| 92 | 8600 JEFFERSON TOWNSHIP SCHOOLS | 298. | 186250. | 106954. | 361.33 |
| 92 | 8625 SMITH-GREEN COMMUNITY SCHOOLS | 1613. | 1008156. | 682729. | 456.98 |
| 92 | 8630 THORNCREEK TOWNSHIP SCHOOLS | 450. | 281500. | 207244. | 474.24 |
| 92 | 8640 UNION TOWNSHIP SCHOOLS | 271. | 169125. | 57170. | 226.87 |
| 92 | 8650 WASHINGTON TOWNSHIP SCHOOLS | 209. | 130625. | 72919. | 355.70 |
| 92 | 8660 COLUMBIA CITY JT HIGH SCHOOL | 1375. | 859125. | 466965. | 313.98 |
| 92 | 8665 COLUMBIA CITY SCHOOLS | 759. | 474375. | 331661. | 456.83 |
| ***** STATE TOTALS ***** | | 1268379. | 792743871. | 473322435. | |



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APPENDIX B

LEGEND

"KGN" indicates the amount of funds in the Basic Program generated by kindergarten pupils.

"SP ED" refers to the amount of funds in the Basic Program generated by special education pupils as participants in programs.

"VOC ED" reflects the amount of funds in the Basic Program generated by vocational education pupils as participants in programs.

"COMP" is the amount of funds in the Basic Program generated by allocation for compensatory programs based on a participating pupil weight for Title I eligible pupils recognized in the allocation of federal funds.

"ADM" refers to the amount of funds generated by multiplying the ADM in Grades 1-12 by the amount of the state per pupil grant.

APPENDIX B--PART 1

FUNDS GENERATED BY MAJOR PROGRAM AREA IN BASIC PROGRAM OF $650 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF $3.00

| | | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|---|
| 1 | 15 | ADAMS CENTRAL COMMUNITY SCHOOLS | 40950. | 9360. | 6?320. | 9490. | 893100. | 1013220. |
| 1 | 25 | NORTH ADAMS COMMUNITY SCHOOLS | 109980. | 131040. | 30322. | 3250. | 1564550. | 1839142. |
| 1 | 35 | SOUTH ADAMS SCHOOLS | 43680. | 52000. | 28015. | 15210. | 1036750. | 1175654. |
| 2 | 125 | M S D SOUTH■EST ALLEN COUNTY | 61620. | 74392. | 0. | 7540. | 1680900. | 1824452. |
| 2 | 225 | NORTH■EST ALLEN COUNTY SCHOOLS | 74100. | 47710. | 57650. | 10920. | 1642550. | 1833129. |
| 2 | 235 | FORT ■AYNE COMMUNITY SCHOOLS | 1266719. | 1392982. | 397858. | 628680. | 25249888. | 28936128. |
| 2 | 255 | EAST ALLEN COUNTY SCHOOLS | 368940. | 311707. | 140367. | 72670. | 7521800. | 8415481. |
| 3 | 365 | BARTHOLOME■ CONS SCHOOL CORP | 348270. | 402350. | 285740. | 115310. | 8240050. | 9391717. |
| 3 | 370 | FLAT ROCK-HA■CREEK SCHOOL CORP | 31980. | 0. | 39910. | 7540. | 869700. | 949130. |
| 4 | 395 | BENTON COMMUNITY SCHOOL CORP | 83070. | 93080. | 125794. | 18200. | 1907750. | 2227894. |
| 5 | 515 | BLACKFORD COUNTY SCHOOLS | 101400. | 85540. | 94640. | 20410. | 2310100. | 2612089. |
| 6 | 615 | ■ESTERN BOONE CO COMM SCH CORP | 49920. | 0. | 52130. | 7670. | 1365000. | 1474719. |
| 6 | 630 | EAGLE-UNION COMMUNITY SCH CORP | 44460. | 32305. | 20930. | 11570. | 1101100. | 1210364. |
| 6 | 665 | LEBANON COMMUNITY SCHOOL CORP | 92430. | 0. | 36595. | 30810. | 2211300. | 2371134. |
| 7 | 670 | BROWN COUNTY SCHOOL CORP | 0. | 50505. | 20930. | 24960. | 1546350. | 1642744. |
| 8 | 750 | CARROLL CONSOLIDATED SCHOOL CORP | 35880. | 0. | 42217. | 4810. | 1031550. | 1114457. |
| 8 | 755 | DELPHI COMMUNITY SCHOOL CORP | 57330. | 0. | 34287. | 8710. | 1322100. | 1422427. |
| 9 | 775 | PIONEER REGIONAL SCHOOL CORP | 30030. | 0. | 11180. | 9880. | 833950. | 885040. |
| 9 | 815 | SOUTHEASTERN SCHOOL CORP | 69810. | 0. | 112547. | 22490. | 1498250. | 1703097. |
| 9 | 875 | LOGANSPORT COMMUNITY SCHOOL CORP | 140400. | 0. | 115245. | 19760. | 3393650. | 3669051. |
| 10 | 940 | ■EST CLARK COMMUNITY SCHOOLS | 87750. | 165880. | 89180. | 29120. | 2476500. | 2848426. |
| 10 | 1000 | CLARKSVILLE COMM SCHOOL CORP | 0. | 59540. | 51187. | 16250. | 1355900. | 1482877. |
| 10 | 1010 | GREATER CLARK COUNTY SCHOOLS | 305370. | 355940. | 182585. | 109850. | 7624500. | 8578240. |
| 11 | 1125 | CLAY COMMUNITY SCHOOLS | 120120. | 141992. | 111865. | 47580. | 3194100. | 3615655. |
| 12 | 1150 | CLINTON CENTRAL SCHOOL CORP | 36270. | 0. | 69517. | 11180. | 914550. | 1031517. |
| 12 | 1160 | CLINTON PRAIRIE SCHOOL CORP | 33930. | 0. | 53430. | 7540. | 851500. | 946400. |
| 12 | 1170 | FRANKFORT COMMUNITY SCHOOLS | 93210. | 0. | 99905. | 25480. | 2301000. | 2519594. |
| 12 | 1180 | ROSSVILLE CONS SCHOOL DISTRICT | 23400. | 0. | 42250. | 1300. | 557050. | 624000. |
| 13 | 1300 | CRA■FORD COUNTY COMM SCHOOL CORP | 0. | 66495. | 62920. | 33670. | 1314950. | 1478034. |
| 14 | 1315 | BARR-REEVE COMMUNITY SCHOOLS INC | 16770. | 32500. | 19500. | 13780. | 530400. | 612950. |
| 14 | 1375 | NORTH DAVIESS COUNTY COMM SCHOOL | 31200. | 29250. | 49920. | 10400. | 949000. | 1069769. |
| 14 | 1405 | WASHINGTON COMMUNITY SCHOOLS INC | 70200. | 69940. | 102115. | 26130. | 1917500. | 2185884. |
| 15 | 1560 | SUNMAN-DEARBORN COMM SCH CORP | 73710 | 43225. | 102570. | 6060. | 1652950. | 1880514. |
| 15 | 1600 | SOUTH DEARBORN COMM SCHOOL CORP | 82680. | 39780. | 33280. | 10920. | 1888900. | 2055559. |
| 15 | 1620 | LA■RENCEBURG COMM SCHOOL CORP | 61620. | 57525. | 55055. | 21060. | 1243450. | 1438709. |
| 16 | 1655 | DECATUR COUNTY COMMUNITY SCHOOLS | 0. | 29250. | 98800. | 25350. | 1849250. | 2002649. |
| 16 | 1730 | GREENSBURG COMMUNITY SCHOOLS | 82680. | 47775. | 36335. | 21970. | 1623050. | 1811809. |
| 17 | 1805 | DEKALB CO EASTERN COMM SCH DIST | 44070. | 62140. | 45857. | 11700. | 1041950. | 1205717. |
| 17 | 1820 | GARRETT-KEYSER-BUTLER COMM SCHS | 49920. | 66820. | 85605. | 6370. | 1139450. | 1348164. |
| 17 | 1835 | DEKALB CO CTL UNITED SCH DIST | 118560. | 125060. | 109817. | 13780. | 2635750. | 3002966. |
| 18 | 1875 | DELA■ARE COMMUNITY SCHOOL CORP | 107250. | 27625. | 165555. | 18980. | 2419300. | 2738708. |
| 18 | 1885 | HARRISON-■ASH COMM SCHOOL CORP | 38220. | 43355. | 16412. | 18070. | 1002300. | 1118357. |
| 18 | 1895 | LIBERTY-PERRY COMM SCHOOL CORP | 49140. | 0. | 44590. | 15600. | 1197300. | 1306629. |
| 18 | 1900 | MONROE COMMUNITY SCHOOL CORP | 21450. | 10400. | 19305. | 0. | 607750. | 658905. |
| 18 | 1910 | MT PLEASANT TWP COMM SCH CORP | 74880. | 48165. | 33832. | 16640. | 1699100. | 1872617. |

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APPENDIX B--PART 1 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 18 1940 SALEM COMMUNITY SCHOOL | 26910. | 31850. | 3640. | 4030. | 730600. | 797030. |
| 18 1970 MUNCIE COMMUNITY SCHOOLS | 480870. | 732855. | 206180. | 201370. | 9795500. | 11416772. |
| 19 2040 NORTHEAST DUBOIS COUNTY SCH CORP | 33540. | 45175. | 55380. | 5590. | 701350. | 841035. |
| 19 2100 SOUTHEAST DUBOIS COUNTY SCH CORP | 45630. | 16380. | 0. | 520. | 1068600. | 1131129. |
| 19 2110 SOUTHWEST DUBOIS COUNTY SCH CORP | 55770. | 51838. | 36790. | 12350. | 1370200. | 1526947. |
| 19 2120 GREATER JASPER CONSOLIDATED SCHS | 93990. | 48100. | 57070. | 16250. | 1912300. | 2127709. |
| 20 2155 FAIRFIELD COMMUNITY SCHOOLS | 45240. | 42705. | 39065. | 10270. | 975650. | 1112929. |
| 20 2260 BAUGO COMMUNITY SCHOOLS | 46800. | 39520. | 31265. | 6500. | 969800. | 1093884. |
| 20 2270 CONCORD COMMUNITY SCHOOLS | 94380. | 70720. | 0. | 8710. | 2163200. | 2537009. |
| 20 2275 MIDDLEBURY COMMUNITY SCHOOLS | 62010. | 50180. | 42055. | 0. | 1270750. | 1424994. |
| 20 2285 WA-NEE COMMUNITY SCHOOLS | 70980. | 56680. | 85410. | 26000. | 1817400. | 2056469. |
| 20 2305 ELKHART COMMUNITY SCHOOLS | 428610. | 285740. | 204119. | 182760. | 8662550. | 9763797. |
| 20 2315 GOSHEN COMMUNITY SCHOOLS | 121680. | 116155. | 44265. | 20800. | 2580500. | 2883397. |
| 21 2395 FAYETTE COUNTY SCHOOL CORP | 177060. | 186056. | 232245. | 34190. | 3842800. | 4472347. |
| 22 2400 N ALBANY-FLOYD CO CONS SCH CORP | 0. | 290127. | 434070. | 112970. | 7913750. | 8750914. |
| 23 2435 ATTICA CONSOLIDATED SCHOOL CORP | 31200. | 55640. | 34710. | 6630. | 826800. | 954980. |
| 23 2440 COVINGTON COMMUNITY SCHOOL CORP | 31590. | 42542. | 27820. | 4940. | 853450. | 960342. |
| 23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP | 44070. | 50440. | 61880. | 7150. | 1142050. | 1305589. |
| 24 2475 FRANKLIN COUNTY COMM SCH CORP | 40950. | 101627. | 42250. | 20800. | 1596800. | 2202427. |
| 25 2640 UNION TOWNSHIP SCHOOLS | 0. | 0. | 0. | 0. | 200200. | 200200. |
| 25 2645 ROCHESTER COMMUNITY SCHOOL CORP | 51090. | 0. | 31265. | 17420. | 1363050. | 1462824. |
| 25 2650 CASTON SCHOOL CORPORATION | 21450. | 0. | 70460. | 1170. | 648700. | 741780. |
| 26 2725 EAST GIBSON SCHOOL CORPORATION | 40170. | 8580. | 6597. | 19240. | 1070550. | 1145137. |
| 26 2735 NORTH GIBSON SCHOOL CORPORATION | 75270. | 67567. | 68802. | 40040. | 1721200. | 1972879. |
| 26 2765 SOUTH GIBSON SCHOOL CORPORATION | 59280. | 50960. | 40800. | 16380. | 1335750. | 1509169. |
| 27 2815 EASTBROOK COMMUNITY SCHOOL CORP | 63570. | 57650. | 69582. | 3250. | 1441700. | 1635952. |
| 27 2825 MADISON-GRANT UNITED SCHOOL CORP | 65520. | 54340. | 59930. | 15080. | 1697150. | 1892019. |
| 27 2855 MISSISSINEWA COMM SCHOOLS CORP | 91260. | 87620. | 28665. | 25090. | 2037100. | 2269734. |
| 27 2865 MARION COMMUNITY SCHOOLS | 278850. | 358377. | 63440. | 104390. | 6741800. | 7546655. |
| 28 2920 BLOOMFIELD SCHOOL DISTRICT | 39000. | 39975. | 17680. | 5850. | 749450. | 851955. |
| 28 2930 CENTRAL SCHOOL DISTRICT | 10530. | 6175. | 36400. | 1040. | 309400. | 363545. |
| 28 2940 EASTERN CONS SCHOOL DIST | 24960. | 0. | 46540. | 4030. | 642850. | 718380. |
| 28 2950 LINTON-STOCKTON SCHOOL CORP | 39780. | 34840. | 27040. | 9490. | 987350. | 1098499. |
| 28 2960 N S D SHAKAMAK SCHOOLS | 26520. | 52455. | 20280. | 4420. | 798200. | 901875. |
| 28 2970 WASHINGTON-STAFFORD CONS | 0. | 4875. | 74880. | 4940. | 260000. | 344695. |
| 28 2980 WORTHINGTON-JEFFERSON CONS SCH | 8190. | 0. | 19110. | 1170. | 295750. | 324220. |
| 29 3005 HAMILTON SOUTHEASTERN SCHOOLS | 41340. | 48880. | 6110. | 2340. | 1095900. | 1194569. |
| 29 3025 HAMILTON HEIGHTS SCHOOL CORP | 43290. | 8580. | 49920. | 7540. | 1032850. | 1142179. |
| 29 3030 WESTFIELD-WASHINGTON SCHOOLS | 33540. | 11700. | 10140. | 7930. | 878800. | 942110. |
| 29 3055 MARION-ADAMS SCHOOLS | 25350. | 9360. | 59182. | 11180. | 850850. | 955922. |
| 29 3060 CARMEL CLAY SCHOOLS | 196560. | 93860. | 103675. | 22100. | 4334200. | 4750390. |
| 29 3070 NOBLESVILLE SCHOOLS | 82680. | 69940. | 58727. | 23660. | 2242500. | 2477507. |
| 30 3115 SOUTHERN HANCOCK CO COMM SCH COR | 0. | 0. | 60807. | 7670. | 1309100. | 1377577. |
| 30 3125 GREENFIELD-CENTRAL COMM SCHOOLS | 164130. | 0. | 24342. | 8060. | 2676050. | 2812580. |
| 30 3135 MT VERNON COMMUNITY SCHOOL CORP | 0. | 0. | 10920. | 5850. | 1321450. | 1338219. |

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APPENDIX B--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 30 | 3145 EASTERN HANCOCK CO COMM SCH CORP | 0. | 0. | 15600. | 11180. | 905450. | 932230. |
| 31 | 3160 FRANKLIN TOWNSHIP SCHOOLS | 8970. | 14625. | 13000. | 0. | 373750. | 410345. |
| 31 | 3190 NORTH CENTRAL COMM SCHOOL CORP | 0. | 64772. | 37700. | 11440. | 1296750. | 1410662. |
| 31 | 3190 SOUTH HARRISON SCHOOL CORP | 62790. | 71825. | 53430. | 14820. | 1857700. | 2060564. |
| 32 | 3295 NORTH WEST HENDRICKS SCHOOLS | 0. | 5460. | 0. | 0. | 889850. | 895310. |
| 32 | 3305 BROWNSBURG COMMUNITY SCHOOL CORP | 0. | 52000. | 67692. | 16640. | 2364050. | 2500382. |
| 32 | 3315 AVON COMMUNITY SCHOOL CORP | 0. | 52000. | 20182. | 2470. | 1478750. | 1553402. |
| 32 | 3325 DANVILLE COMMUNITY SCHOOL CORP | 45630. | 40950. | 51090. | 8840. | 1194700. | 1341209. |
| 32 | 3330 PLAINFIELD COMMUNITY SCHOOL CORP | 98280. | 48860. | 51902. | 10140. | 2265250. | 2474452. |
| 32 | 3335 MILL CREEK COMMUNITY SCHOOL CORP | 0. | 36140. | 37797. | 14300. | 1247350. | 1335587. |
| 33 | 3405 BLUE RIVER VALLEY SCHOOL CORP | 28080. | 25935. | 47840. | 0. | 826150. | 928005. |
| 33 | 3415 SOUTH HENRY SCHOOL CORP | 31980. | 40170. | 45760. | 2470. | 779350. | 899730. |
| 33 | 3435 NORTHWESTERN SCH CORP HENRY CO | 53040. | 37927. | 58630. | 14170. | 1220700. | 1384467. |
| 33 | 3445 NEW CASTLE COMMUNITY SCHOOL CORP | 163410. | 139230. | 112651. | 57460. | 3877250. | 4349998. |
| 33 | 3455 C A BEARD MEMORIAL SCHOOL CORP | 53820. | 0. | 42770. | 26780. | 1263600. | 1386969. |
| 34 | 3460 TAYLOR COMMUNITY SCHOOL CORP | 0. | 40365. | 0. | 10790. | 1901250. | 1952404. |
| 34 | 3470 NORTHWESTERN COMMUNITY SCH CORP | 58890. | 30745. | 37440. | 14560. | 1495650. | 1637284. |
| 34 | 3480 EASTERN-HOWARD COMM SCHOOL CORP | 31590. | 25610. | 29250. | 1430. | 969800. | 1057679. |
| 34 | 3490 WESTERN SCHOOL CORP | 69030. | 28210. | 83330. | 5330. | 1595100. | 1780999. |
| 34 | 3500 KOKOMO-CENTER TWP CONS SCH CORP | 320190. | 404651. | 186907. | 103740. | 7516600. | 8532065. |
| 35 | 3625 HUNTINGTON CO COMMUNITY SCH CORP | 208260. | 226824. | 162825. | 36660. | 4834050. | 5468617. |
| 36 | 3640 CARR TOWNSHIP SCHOOLS | 8190. | 0. | 0. | 0. | 227500. | 235690. |
| 36 | 3675 SEYMOUR COMMUNITY SCHOOLS | 128700. | 97987. | 80080. | 26650. | 2579200. | 2912614. |
| 36 | 3695 BROWNSTOWN CENTRAL COMM SCH CORP | 53820. | 49660. | 68087. | 11180. | 1249300. | 1432047. |
| 36 | 3710 M S D VERNON TOWNSHIP | 24570. | 9360. | 62627. | 2990. | 567450. | 666997. |
| 37 | 3785 KANKAKEE VALLEY SCHOOL CORP | 0. | 68022. | 66332. | 15990. | 1489150. | 1639494. |
| 37 | 3815 RENSSELAER CENTRAL SCHOOL CORP | 56980. | 55412. | 28749. | 14560. | 1320800. | 1476401. |
| 38 | 3945 JAY SCHOOL CORP | 166530. | 144170. | 83915. | 36060. | 3616600. | 4045272. |
| 39 | 3995 MADISON CONSOLIDATED SCHOOLS | 111150. | 106990. | 86125. | 47450. | 2771600. | 3123310. |
| 39 | 4000 SOUTHWESTERN-JEFFERSON CO CONS | 46800. | 25350. | 29510. | 19500. | 1046500. | 1167659. |
| 40 | 4015 JENNINGS COUNTY SCHOOL CORP | 0. | 140660. | 100750. | 37830. | 2999100. | 3278338. |
| 41 | 4145 CLARK-PLEASANT COMM SCHOOL CORP | 0. | 32500. | 49530. | 5980. | 1810900. | 1398909. |
| 41 | 4205 CENTER GROVE COMMUNITY SCH CORP | 0. | 29250. | 35080. | 17630. | 2200250. | 2283059. |
| 41 | 4215 EDINBURG COMMUNITY SCHOOL CORP | 34320. | 0. | 23270. | 7540. | 910500. | 981630. |
| 41 | 4225 FRANKLIN COMMUNITY SCHOOL CORP | 88530. | 141960. | 63050. | 3640. | 2458300. | 2755476. |
| 41 | 4245 GREENWOOD COMMUNITY SCHOOL CORP | 0. | 26000. | 0. | 30610. | 2152800. | 2209609. |
| 41 | 4255 NINEVEH-HENSLEY-JACKSON UNTD SCH | 0. | 0. | 30485. | 14040. | 1174550. | 1219074. |
| 42 | 4315 NORTH KNOX SCHOOL CORP | 54990. | 71500. | 40722. | 24050. | 1370850. | 1562112. |
| 42 | 4325 SOUTH KNOX SCHOOL CORP | 32370. | 49400. | 67567. | 22230. | 927550. | 1099117. |
| 42 | 4335 VINCENNES COMMUNITY SCHOOL CORP | 109200. | 135200. | 75075. | 54860. | 2728050. | 3102381. |
| 43 | 4345 LAKELAND COMMUNITY SCHOOL CORP | 84240. | 74230. | 97272. | 14430. | 1948700. | 2218872. |
| 43 | 4415 WARSAW COMMUNITY SCHOOLS | 173550. | 135200. | 88107. | 32110. | 3501550. | 3930514. |
| 43 | 4445 TIPPECANOE VALLEY SCHOOL CORP | 51870. | 44200. | 26000. | 15080. | 1344200. | 1481349. |
| 43 | 4455 WHITKO COMMUNITY SCHOOL CORP | 62010. | 21840. | 65780. | 13910. | 1392950. | 1556489. |
| 44 | 4515 PRAIRIE HEIGHTS COMM SCHOOL CORP | 58890. | 81932. | 102277. | 16120. | 1171950. | 1431169. |

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APPENDIX B--PART 1 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 44 4525 WESTVIEW SCHOOL CORPORATION | 29250. | 40982. | 7124. | 25480. | 1025700. | 1128536. |
| 44 4535 LAKELAND SCHOOL CORPORATION | 70980. | 77155. | 39689. | 7800. | 1453400. | 1649023. |
| 45 4580 HANOVER COMMUNITY SCHOOL CORP | 42120. | 0. | 0. | 15210. | 1032850. | 1090179. |
| 45 4590 HOBART TOWNSHIP SCHOOLS | 70200. | 0. | 28405. | 48100. | 1511900. | 1658604. |
| 45 4600 ROSS TOWNSHIP SCHOOL CORP | 193050. | 0. | 47060. | 53690. | 4564300. | 4858097. |
| 45 4615 LAKE CENTRAL SCHOOL CORP | 150930. | 78000. | 31655. | 37440. | 3166150. | 3464172. |
| 45 4645 TRI-CREEK SCHOOL CORP | 89310. | 0. | 73027. | 56810. | 2257450. | 2476597. |
| 45 4650 LAKE RIDGE SCHOOLS | 139230. | 0. | 44128. | 127660. | 2981550. | 3292567. |
| 45 4660 CROWN POINT COMMUNITY SCH CORP | 152490. | 0. | 57200. | 47060. | 3807700. | 4064447. |
| 45 4670 EAST CHICAGO CITY SCHOOLS | 266370. | 221292. | 10465. | 325260. | 5788900. | 6612284. |
| 45 4680 EAST GARY CITY SCHOOLS | 65910. | 0. | 9100. | 50180. | 1443000. | 1568189. |
| 45 4690 GARY COMMUNITY SCHOOL CORP | 1043640. | 1756572. | 358631. | 1401009. | 25862192. | 30422048. |
| 45 4700 GRIFFITH PUBLIC SCHOOLS | 119730. | 0. | 8613. | 55640. | 2597400. | 2781380. |
| 45 4710 HAMMOND CITY SCHOOLS | 597870. | 1017009. | 494039. | 283920. | 13016250. | 15409085. |
| 45 4720 HIGHLAND TOWN SCHOOLS | 186030. | 0. | 0. | 43160. | 4572750. | 4801938. |
| 45 4730 SCHOOL CITY OF HOBART | 142350. | 0. | 48165. | 33280. | 3231150. | 3454942. |
| 45 4740 MUNSTER COMMUNITY SCHOOLS | 132210. | 40235. | 24700. | 15990. | 2830750. | 3043881. |
| 45 4760 WHITING CITY SCHOOLS | 35100. | 0. | 0. | 30810. | 612300. | 678210. |
| 46 4770 CASS TOWNSHIP SCHOOLS | 17550. | 0. | 0. | 6500. | 222300. | 246350. |
| 46 4790 DEWEY TOWNSHIP SCHOOLS | 7410. | 0. | 11180. | 0. | 213850. | 232440. |
| 46 4805 NEW PRAIRIE UNITED SCHOOL CORP | 54600. | 51220. | 114530. | 7410. | 1661400. | 1869159. |
| 46 4860 NEW DURHAM TOWNSHIP SCHOOLS | 19500. | 0. | 4550. | 0. | 494000. | 518050. |
| 46 4925 MICHIGAN CITY AREA SCHOOLS | 369720. | 499408. | 155590. | 151450. | 7605000. | 8781164. |
| 46 4940 CLINTON-HANNA-NOBLE CONS S DIST | 16770. | 41080. | 6175. | 10400. | 552500. | 626925. |
| 46 4945 LAPORTE COMMUNITY SCHOOL CORP | 205920. | 124897. | 21320. | 68770. | 4777500. | 5198402. |
| 47 5075 NORTH LAWRENCE COMMUNITY SCHOOLS | 145470. | 311220. | 194148. | 57200. | 4203550. | 4911585. |
| 47 5085 MITCHELL COMMUNITY SCHOOLS | 34710. | 54340. | 29510. | 16250. | 1430650. | 1565459. |
| 48 5245 WEST CENTRAL COMMUNITY SCH CORP | 80730. | 55120. | 60580. | 20800. | 2043600. | 2260829. |
| 48 5255 SOUTH MADISON COMMUNITY SCH CORP | 0. | 0. | 95777. | 3640. | 2514850. | 2614267. |
| 48 5265 ALEXANDRIA COMMUNITY SCHOOL CORP | 71760. | 55835. | 23920. | 18330. | 1669350. | 1859194. |
| 48 5275 ANDERSON COMMUNITY SCHOOL CORP | 551070. | 432471. | 374640. | 169000. | 11512800. | 13039977. |
| 48 5280 ELWOOD COMMUNITY SCHOOL CORP | 78780. | 85410. | 119405. | 42250. | 2030600. | 2356444. |
| 49 5300 M S D DECATUR TOWNSHIP | 90090. | 88010. | 67307. | 24700. | 2943850. | 3213952. |
| 49 5310 FRANKLIN TOWNSHIP COMM SCH CORP | 0. | 17875. | 25967. | 19630. | 1771900. | 1835372. |
| 49 5330 M S D LAWRENCE TOWNSHIP | 210210. | 214955. | 84942. | 57590. | 5967000. | 6534693. |
| 49 5340 M S D PERRY TOWNSHIP | 335010. | 105300. | 151580. | 64740. | 8068450. | 8725076. |
| 49 5350 M S D PIKE TOWNSHIP | 83850. | 147680. | 51902. | 4680. | 2096900. | 2385012. |
| 49 5360 M S D WARREN TOWNSHIP | 245700. | 246064. | 9750. | 75270. | 6513000. | 7089781. |
| 49 5370 M S D WASHINGTON TOWNSHIP | 347880. | 367900. | 168649. | 110760. | 9092200. | 10087385. |
| 49 5375 M S D WAYNE TOWNSHIP | 320580. | 313820. | 239557. | 121290. | 7702500. | 8697743. |
| 49 5380 BEECH GROVE CITY SCHOOLS | 74100. | 16250. | 51090. | 17290. | 1810900. | 1969629. |
| 49 5385 INDIANAPOLIS PUBLIC SCHOOLS | 2551768. | 3316200. | 469508. | 1822209. | 55815488. | 63975152. |
| 49 5400 SPEEDWAY CITY SCHOOLS | 52260. | 22750. | 0. | 15990. | 1427400. | 1518399. |
| 50 5455 CULVER COMMUNITY SCHOOLS CORP | 40950. | 0. | 41730. | 11830. | 954850. | 1049359. |
| 50 5470 ARGOS COMMUNITY SCHOOLS | 24180. | 0. | 31200. | 5460. | 601250. | 662090. |





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APPENDIX B--PART 1 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 50 5480 BREMEN PUBLIC SCHOOLS | 34320. | 32175. | 44915. | 17810. | 898950. | 1028170. |
| 50 5485 PLYMOUTH COMMUNITY SCHOOL CORP | 79950. | 0. | 54405. | 19370. | 1994850. | 2148574. |
| 50 5495 TRITON SCHOOL CORPORATION | 30030. | 0. | 27560. | 2730. | 794300. | 854620. |
| 51 5520 SHOALS COMMUNITY SCHOOL CORP | 21840. | 50440. | 18460. | 13390. | 696150. | 800260. |
| 51 5525 LOOGOOTEE COMMUNITY SCHOOL CORP | 40950. | 27300. | 20020. | 11960. | 1035450. | 1135679. |
| 52 5615 MACONAQUAH SCHOOL CORP | 90870. | 69810. | 85280. | 34060. | 2385500. | 2665517. |
| 52 5620 NORTH MIAMI CONS SCHOOL DIST | 44070. | 0. | 65130. | 11700. | 993200. | 1114099. |
| 52 5625 OAK HILL UNITED SCHOOL CORP | 51870. | 86320. | 75920. | 25740. | 1458600. | 1698449. |
| 52 5635 PERU COMMUNITY SCHOOLS | 104910. | 104325. | 37570. | 29380. | 2250300. | 2526484. |
| 53 5705 RICHLAND BEANBLOSSOM COMM SCH CO | 46020. | 33540. | 33637. | 5650. | 1521650. | 1640697. |
| 53 5740 MONROE COUNTY COMMUNITY SCH CORP | 321750. | 373132. | 280020. | 80600. | 7863050. | 8916548. |
| 54 5835 NORTH MONTGOMERY COMM SCH CORP | 66690. | 78650. | 56582. | 23920. | 1628900. | 1854742. |
| 54 5845 SOUTH MONTGOMERY COMM SCH CORP | 58110. | 75270. | 65227. | 19890. | 1450800. | 1669297. |
| 54 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS | 76830. | 98020. | 21450. | 9620. | 2026050. | 2231969. |
| 55 5900 MONROE-GREGG SCHOOL DISTRICT | 0. | 7020. | 39520. | 2990. | 1008800. | 1058329. |
| 55 5910 EMINENCE CONS SCHOOL CORP | 11700. | 16250. | 29120. | 1950. | 375050. | 434070. |
| 55 5925 M S D MARTINSVILLE SCHOOLS | 0. | 173550. | 106275. | 37830. | 3682250. | 3999901. |
| 55 5930 MOORESVILLE CONS SCHOOL CORP | 0. | 96655. | 79300. | 24960. | 2575300. | 2776213. |
| 56 5945 NORTH NEWTON SCHOOL CORP | 53820. | 54080. | 66917. | 15340. | 1162850. | 1353007. |
| 56 5995 SOUTH NEWTON SCHOOL CORP | 40950. | 41015. | 45175. | 6630. | 867100. | 1000870. |
| 57 6055 CENTRAL NOBLE COMM SCHOOLS CORP | 39000. | 71727. | 74620. | 8710. | 922350. | 1116407. |
| 57 6060 EAST NOBLE SCHOOL CORP | 114660. | 180830. | 147680. | 22880. | 2475200. | 2941247. |
| 57 6065 WEST NOBLE SCHOOL CORPORATION | 57720. | 69387. | 105430. | 3640. | 1193400. | 1429577. |
| 58 6080 RISING SUN-OHIO CO COMM SCH CORP | 0. | 48230. | 25740. | 5590. | 698750. | 778310. |
| 59 6145 ORLEANS COMMUNITY SCHOOLS | 20280. | 18850. | 25740. | 5200. | 564850. | 634920. |
| 59 6155 PAOLI COMMUNITY SCHOOL CORP | 36270. | 32500. | 53820. | 27300. | 1102400. | 1252269. |
| 59 6160 SPRINGS VALLEY COMM SCHOOL CORP | 28080. | 27625. | 32240. | 3900. | 767650. | 859495. |
| 60 6195 SPENCER-OWEN COMMUNITY SCHOOLS | 0. | 64740. | 57720. | 20280. | 1729650. | 1872389. |
| 61 6260 SOUTHWEST PARKE COMM SCHOOL CORP | 37050. | 30420. | 36400. | 7930. | 861900. | 973700. |
| 61 6300 ROCKVILLE COMMUNITY SCHOOLS | 0. | 23757. | 24050. | 7280. | 697450. | 752537. |
| 61 6310 TURKEY RUN COMMUNITY SCHOOL CORP | 14430. | 5460. | 22392. | 8320. | 547300. | 597902. |
| 62 6325 PERRY CENTRAL COMM SCHOOLS CORP | 31200. | 16380. | 0. | 23530. | 780000. | 851110. |
| 62 6340 CANNELTON CITY SCHOOLS | 11310 | 11700. | 12090. | 1560. | 321750. | 356410. |
| 62 6350 TELL CITY-TROY TWP SCHOOL CORP | 63570. | 40852. | 37310. | 29120. | 1911000. | 2081852. |
| 63 6445 PIKE COUNTY SCHOOL CORP | 54600. | 58305. | 47840. | 29640. | 1725100. | 1915484. |
| 64 6460 BOONE TOWNSHIP SCHOOLS | 23400. | 0. | 12805. | 0. | 536900. | 573105. |
| 64 6470 DUNELAND SCHOOL CORPORATION | 130650. | 0. | 46052. | 23530. | 3118050. | 3316280. |
| 64 6490 MORGAN TOWNSHIP SCHOOLS | 11700. | 0. | 30420. | 4680. | 227500. | 274300. |
| 64 6510 PLEASANT TOWNSHIP SCHOOLS | 23400. | 0. | 18720. | 6630. | 488800. | 537550. |
| 64 6520 PORTER TOWNSHIP SCHOOLS | 24180. | 0. | 20280. | 11440. | 579150. | 635050. |
| 64 6530 UNION TOWNSHIP SCHOOLS | 15210. | 0. | 12480. | 1170. | 404950. | 433810. |
| 64 6540 WASHINGTON TOWNSHIP SCHOOLS | 10920. | 0. | 14170. | 1170. | 234000. | 260260. |
| 64 6550 PORTAGE TOWNSHIP SCHOOLS | 274560. | 0. | 138840. | 29380. | 5697250. | 6140026. |
| 64 6560 VALPARAISO COMMUNITY SCHOOLS | 160680. | 0. | 80177. | 23920. | 3144700. | 3409473. |
| 65 6590 M S D MOUNT VERNON | 89310. | 77740. | 53722. | 26780. | 1946750. | 2194302. |



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APPENDIX B--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 65 | 6600 M S D NORTH POSEY COUNTY SCHOOLS | 41340. | 53690. | 88432. | 2340. | 1161550. | 1347352. |
| 65 | 6610 NEW HARMONY TOWN & TWP CONS SCH | 7800. | 4680. | 1820. | 14040. | 214500. | 242840. |
| 66 | 6620 EASTERN PULASKI COMM SCHOOL CORP | 36660. | 0. | 30810. | 10920. | 1082250. | 1160639. |
| 66 | 6630 WEST CENTRAL SCHOOL CORP | 27300. | 32760. | 55282. | 520. | 811200. | 927062. |
| 67 | 6705 SOUTH PUTNAM COMMUNITY SCHOOLS | 30030. | 22620. | 49855. | 1170. | 903500. | 1007175. |
| 67 | 6715 NORTH PUTNAM COMMUNITY SCHOOLS | 39780. | 25025. | 53657. | 14950. | 1082900. | 1216312. |
| 67 | 6750 CLOVERDALE COMMUNITY SCHOOLS | 24180. | 16770. | 16282. | 10530. | 740350. | 808112. |
| 67 | 6755 GREENCASTLE COMMUNITY SCHOOLS | 46800. | 31200. | 51025. | 16900. | 1428050. | 1573974. |
| 68 | 6795 UNION SCHOOL CORPORATION | 21840. | 11700. | 38870. | 10400. | 644800. | 727610. |
| 68 | 6805 RANDOLPH SOUTHERN SCHOOL CORP | 26130. | 22620. | 54730. | 2080. | 620100. | 725660. |
| 68 | 6820 MONROE CENTRAL SCHOOL CORP | 37440. | 17875. | 36920. | 13780. | 859300. | 965315. |
| 68 | 6825 RANDOLPH CENTRAL SCHOOL CORP | 67470. | 63537. | 83330. | 12870. | 1534000. | 1761207. |
| 68 | 6835 RANDOLPH EASTERN SCHOOL CORP | 46020. | 38090. | 54860. | 1690. | 889850. | 1030510. |
| 69 | 6865 SOUTH RIPLEY COMMUNITY SCH CORP | 31200. | 0. | 12220. | 11700. | 962650. | 1017770. |
| 69 | 6895 BATESVILLE COMMUNITY SCHOOL CORP | 57330. | 37765. | 39032. | 16120. | 939900. | 1090147. |
| 69 | 6900 JAC-CEN-DEL COMMUNITY SCH CORP | 28470. | 0. | 12480. | 14820. | 687050. | 742820. |
| 69 | 6910 MILAN COMMUNITY SCHOOL CORP | 22230. | 0. | 37310. | 13910. | 692900. | 766350. |
| 70 | 6995 RUSHVILLE CONSOLIDATED SCHOOLS | 110370. | 125450. | 150085. | 40820. | 2587650. | 3014372. |
| 71 | 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP | 38220. | 0. | 34060. | 8320. | 781950. | 862550. |
| 71 | 7175 PENN-HARRIS-MADISON SCHOOL CORP | 179400. | 0. | 4875. | 42380. | 4143100. | 4369751. |
| 71 | 7200 MISHAWAKA CITY SCHOOLS | 197340. | 0. | 5980. | 106470. | 3913650. | 4223435. |
| 71 | 7205 SOUTH BEND COMMUNITY SCHOOL CORP | 899340. | 1015950. | 464327. | 485550. | 20022592. | 22887760. |
| 71 | 7215 UNION-NORTH UNITED SCHOOL CORP | 39390. | 0. | 62465. | 21580. | 1181700. | 1305134. |
| 72 | 7230 SCOTT COUNTY SCHOOL DISTRICT 1 | 35100. | 62790. | 0. | 5070. | 1133600. | 1236559. |
| 72 | 7255 SCOTT COUNTY SCHOOL DISTRICT 2 | 0. | 58402. | 65065. | 16120. | 1862900. | 2002487. |
| 73 | 7285 SHELBY EASTERN SCHOOLS | 0. | 0. | 45370. | 5720. | 1325350. | 1376439. |
| 73 | 7350 NORTHWESTERN CONS SCHOOL CORP | 44070. | 0. | 60580. | 25510. | 1244100. | 1374359. |
| 73 | 7360 SOUTHWESTERN CON SCH SHELBY CO | 0. | 0. | 15860. | 4290. | 647400. | 667550. |
| 73 | 7365 SHELBYVILLE CENTRAL SCHOOLS | 112320. | 0. | 0. | 32760. | 2826850. | 2971926. |
| 74 | 7385 NORTH SPENCER COUNTY SCHOOL CORP | 60450. | 74587. | 74380. | 8840. | 1482000. | 1700757. |
| 74 | 7445 SOUTH SPENCER COUNTY SCHOOL CORP | 50700. | 48490. | 3185. | 12870. | 1236950. | 1352194. |
| 75 | 7495 OREGON-DAVIS SCHOOL CORPORATION | 23400. | 0. | 10660. | 0. | 551200. | 585260. |
| 75 | 7515 NORTH JUDSON-SAN PIERRE SCH CORP | 44460. | 0. | 75685. | 14550. | 1274650. | 1409355. |
| 75 | 7525 KNOX COMMUNITY SCHOOL CORP | 47190. | 0. | 57850. | 10530. | 1408550. | 1524119. |
| 76 | 7605 M S D FREMONT SCHOOLS | 21450. | 16250. | 18265. | 4550. | 520000. | 580515. |
| 76 | 7610 HAMILTON COMMUNITY SCHOOLS | 19500. | 16250. | 26065. | 13390. | 508950. | 584155. |
| 76 | 7615 M S D STEUBEN COUNTY SCHOOLS | 76440. | 77772. | 22366. | 13390. | 1451450. | 1641418. |
| 77 | 7645 NORTHEAST SCHOOL CORP | 60450. | 62855. | 19370. | 21580. | 1354600. | 1518654. |
| 77 | 7715 SOUTHWEST SCHOOL CORP | 58110. | 55250. | 55477. | 24310. | 1259700. | 1452847. |
| 78 | 7775 SWITZERLAND COUNTY SCHOOL CORP | 27300. | 37570. | 50960. | 8450. | 987350. | 1111629. |
| 79 | 7855 LAFAYETTE SCHOOL CORPORATION | 313170. | 288236. | 18557. | 73060. | 5905250. | 6598271. |
| 79 | 7865 TIPPECANOE SCHOOL CORP | 218400. | 184275. | 198185. | 68640. | 4617600. | 5287097. |
| 79 | 7875 WEST LAFAYETTE COMM SCHOOL CORP | 72930. | 39325. | 2600. | 28600. | 1612000. | 1755454. |
| 80 | 7935 NORTHERN COMM SCHS TIPTON CO | 35100. | 17550. | 38707. | 14430. | 863200. | 968987. |
| 80 | 7945 TIPTON COMMUNITY SCHOOL CORP | 71370. | 59800. | 98442. | 0. | 1626950. | 1856562. |

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APPENDIX B--PART 1 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 81 | 7950 UNION COUNTY SCHOOL CORP | 42510. | 66040. | 36270. | 6890. | 1135550. | 1287259. |
| 82 | 7995 EVANSVILLE-VANDERBURGH SCH CORP | 815100. | 1003242. | 457392. | 378170. | 18792800. | 21446688. |
| 83 | 8010 NORTH VERMILLION COMM SCH CORP | 30810. | 17615. | 23400. | 10660. | 698750. | 781235. |
| 83 | 8020 SOUTH VERMILLION COMM SCH CORP | 69420. | 30420. | 60060. | 19240. | 1534000. | 1713139. |
| 84 | 8030 VIGO COUNTY SCHOOL CORP | 536250. | 814840. | 417170. | 289640. | 13419900. | 15477797. |
| 85 | 8045 MANCHESTER COMMUNITY SCHOOLS | 47190. | 55835. | 49400. | 20800. | 1229150. | 1402374. |
| 85 | 8050 M S D WABASH COUNTY SCHOOLS | 82680. | 101140. | 143000. | 35620. | 2132650. | 2495089. |
| 85 | 8060 WABASH CITY SCHOOLS | 80730. | 121940. | 0. | 12480. | 1768650. | 1983799. |
| 86 | 8115 M S D OF WARREN COUNTY | 0. | 100360. | 95257. | 7540. | 1210300. | 1413457. |
| 87 | 8130 WARRICK COUNTY SCHOOL CORP | 219180. | 152230. | 44980. | 43940. | [illegible]2550. | 5482876. |
| 88 | 8205 SALEM COMMUNITY SCHOOLS | 51870. | 46345. | 55068. | 15860. | 1[illegible]2450. | 1581592. |
| 88 | 8215 EAST WASHINGTON SCHOOL CORP | 14040. | 15600. | 23270. | 7800. | 808600. | 869310. |
| 88 | 8220 WEST WASHINGTON SCHOOL CORP | 30810. | 0. | 89914. | 12350. | 788450. | 921524. |
| 89 | 8305 NETTLE CREEK SCHOOL CORP | 51870. | 37570. | 60255. | 17030. | 1108900. | 1275624. |
| 89 | 8355 WESTERN WAYNE SCHOOLS | 43680. | 40300. | 62627. | 29250. | 1105650. | 1281507. |
| 89 | 8360 CENTERVILLE-ABINGTON COMM SCHS | 54210. | 64350. | 57460. | 11700. | 1293500. | 1481219. |
| 89 | 8375 NORTHEASTERN WAYNE SCHOOLS | 37440. | 31395. | 23140. | 23790. | 1082250. | 1198014. |
| 89 | 8385 RICHMOND COMMUNITY SCHOOL CORP | 327600. | 323849. | 47775. | 158470. | 6577350. | 7435040. |
| 90 | 8425 SOUTHERN WELLS COMMUNITY SCHOOLS | 31980. | 0. | 42965. | 9620. | 805350. | 889915. |
| 90 | 8435 NORTHERN WELLS COMMUNITY SCHOOLS | 69030. | 24700. | 0. | 6240. | 1593150. | 1693119. |
| 90 | 8445 M S D BLUFFTON-HARRISON | 69810. | 51090. | 19110. | 13000. | 1395550. | 1548559. |
| 91 | 8515 NORTH WHITE SCHOOL CORP | 0. | 0. | 22100. | 10270. | 739050. | 771420. |
| 91 | 8525 FRONTIER SCHOOL CORPORATION | 24570. | 23270. | 25480. | 1430. | 533650. | 608400. |
| 91 | 8535 TRI-COUNTY SCHOOL CORP | 0. | 32825. | 29510. | 7930. | 645450. | 715715. |
| 91 | 8565 TWIN LAKES SCHOOL CORP | 79950. | 13195. | 98254. | 8320. | 1859650. | 2059368. |
| 92 | 8580 COLUMBIA TOWNSHIP SCHOOLS | 15990. | 0. | 0. | 0. | 215150. | 231140. |
| 92 | 8590 ETNA-TROY TOWNSHIP SCHOOLS | 10140. | 0. | 0. | 2340. | 156000. | 168480. |
| 92 | 8600 JEFFERSON TOWNSHIP SCHOOLS | 9750. | 0. | 0. | 0. | 183950. | 193700. |
| 92 | 8625 SMITH-GREEN COMMUNITY SCHOOLS | 41340. | 16055. | 47417. | 7020. | 936650. | 1048482. |
| 92 | 8630 THORNCREEK TOWNSHIP SCHOOLS | 17940. | 0. | 0. | 5720. | 269100. | 292760. |
| 92 | 8640 UNION TOWNSHIP SCHOOLS | 12870. | 0. | 0. | 10270. | 152750. | 175890. |
| 92 | 8650 WASHINGTON TOWNSHIP SCHOOLS | 8970. | 0. | 0. | 1430. | 125450. | 135850. |
| 92 | 8660 COLUMBIA CITY JT HIGH SCHOOL | 0. | 0. | 76440. | 5200. | 811850. | 893490. |
| 92 | 8665 COLUMBIA CITY SCHOOLS | 21060. | 13000. | 0. | 4940. | 454350. | 493350. |
| ***** | STATE TOTALS ***** | 29008587. | 28324479. | 19499238. | 12254578. | 735367060. | 824453610. |

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APPENDIX B--PART 2

FUNDS GENERATED BY MAJOR PROGRAM AREA IN BASIC PROGRAM OF $625 PER PARTICIPATING PUPIL WITH A REQUIRED LOCAL EFFORT OF $2.75

| | | DISTRICT NUMBER AND NAME | KCN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|---|
| 1 | 15 | ADAMS CENTRAL COMMUNITY SCHOOLS | 39375. | 9000. | 58000. | 9125. | 858750. | 974250. |
| 1 | 25 | NORTH ADAMS COMMUNITY SCHOOLS | 105750. | 126000. | 29156. | 3125. | 1504375. | 1768405. |
| 1 | 35 | SOUTH ADAMS SCHOOLS | 42000. | 50000. | 26937. | 14625. | 996875. | 1130437. |
| 2 | 125 | M S D SOUTHWEST ALLEN COUNTY | 59250. | 71531. | 0. | 7250. | 1616250. | 1754281. |
| 2 | 225 | NORTHWEST ALLEN COUNTY SCHOOLS | 71250. | 45875. | 55625. | 10500. | 1579375. | 1762624. |
| 2 | 235 | FORT WAYNE COMMUNITY SCHOOLS | 1217999. | 1339405. | 382556. | 604500. | 24278736. | 27823200. |
| 2 | 255 | EAST ALLEN COUNTY SCHOOLS | 354750. | 299719. | 134969. | 69875. | 7232500. | 8091809. |
| 3 | 365 | BARTHOLOMEW CONS SCHOOL CORP | 334875. | 386875. | 274750. | 110875. | 7923125. | 9030498. |
| 3 | 370 | FLAT ROCK-HAWCREEK SCHOOL CORP | 30750. | 0. | 38375. | 7250. | 836250. | 912625. |
| 4 | 395 | BENTON COMMUNITY SCHOOL CORP | 79875. | 89500. | 120956. | 17500. | 1834375. | 2142205. |
| 5 | 515 | BLACKFORD COUNTY SCHOOLS | 97500. | 82250. | 91000. | 19625. | 2221250. | 2511624. |
| 6 | 615 | WESTERN BOONE CO COMM SCH CORP | 48000. | 0. | 50125. | 7375. | 1312500. | 1417999. |
| 6 | 630 | EAGLE-UNION COMMUNITY SCH CORP | 42750. | 31062. | 20125. | 11125. | 1058750. | 1163812. |
| 6 | 665 | LEBANON COMMUNITY SCHOOL CORP | 88875. | 0. | 35187. | 29625. | 2126250. | 2279937. |
| 7 | 670 | BROWN COUNTY SCHOOL CORP | 0. | 48562. | 20125. | 24000. | 1486875. | 1579562. |
| 8 | 750 | CARROLL CONSOLIDATED SCHOOL CORP | 34500. | 0. | 40594. | 4625. | 991875. | 1071593. |
| 8 | 755 | DELPHI COMMUNITY SCHOOL CORP | 55125. | 0. | 32969. | 8375. | 1271250. | 1367718. |
| 9 | 775 | PIONEER REGIONAL SCHOOL CORP | 28875. | 0. | 10750. | 9500. | 801875. | 851000. |
| 9 | 815 | SOUTHEASTERN SCHOOL CORP | 67125. | 0. | 108219. | 21625. | 1440625. | 1637593. |
| 9 | 875 | LOGANSPORT COMMUNITY SCHOOL CORP | 135000. | 0. | 110812. | 19000. | 3263125. | 3527934. |
| 10 | 940 | WEST CLARK COMMUNITY SCHOOLS | 84375. | 159500. | 85750. | 28000. | 2381250. | 2738872. |
| 10 | 1000 | CLARKSVILLE COMM SCHOOL CORP | 0. | 57250. | 49219. | 15625. | 1303750. | 1425843. |
| 10 | 1010 | GREATER CLARK COUNTY SCHOOLS | 293625. | 342250. | 175562. | 105625. | 7331250. | 8248308. |
| 11 | 1125 | CLAY COMMUNITY SCHOOLS | 115500. | 136531. | 107562. | 45750. | 3071250. | 3476591. |
| 12 | 1150 | CLINTON CENTRAL SCHOOL CORP | 34875. | 0. | 66844. | 10750. | 879375. | 991844. |
| 12 | 1160 | CLINTON PRAIRIE SCHOOL CORP | 32625. | 0. | 51375. | 7250. | 818750. | 910000. |
| 12 | 1170 | FRANKFORT COMMUNITY SCHOOLS | 89625. | 0. | 96062. | 24500. | 2212500. | 2422687. |
| 12 | 1180 | ROSSVILLE CONS SCHOOL DISTRICT | 22500. | 0. | 40625. | 1250. | 535625. | 600000. |
| 13 | 1300 | CRAWFORD COUNTY COMM SCHOOL CORP | 0. | 63937. | 60500. | 32375. | 1264375. | 1421187. |
| 14 | 1315 | BARR-REEVE COMMUNITY SCHOOLS INC | 16125. | 31250. | 18750. | 13250. | 510000. | 589375. |
| 14 | 1375 | NORTH DAVIESS COUNTY COMM SCHOOL | 30000. | 28125. | 48000. | 10000. | 912500. | 1028625. |
| 14 | 1405 | WASHINGTON COMMUNITY SCHOOLS INC | 67500. | 67250. | 98187. | 25125. | 1843750. | 2101812. |
| 15 | 1560 | SUNMAN-DEARBORN COMM SCH CORP | 70875. | 41562. | 98625. | 7750. | 1589375. | 1808187. |
| 15 | 1600 | SOUTH DEARBORN COMM SCHOOL CORP | 79500. | 38250. | 32000. | 10500. | 1816250. | 1976499. |
| 15 | 1620 | LAWRENCEBURG COMM SCHOOL CORP | 59250. | 55312. | 52937. | 20250. | 1195625. | 1383374. |
| 16 | 1655 | DECATUR COUNTY COMMUNITY SCHOOLS | 0. | 28125. | 95000. | 24375. | 1778125. | 1925624. |
| 16 | 1730 | GREENSBURG COMMUNITY SCHOOLS | 79500. | 45937. | 34937. | 21125. | 1560625. | 1742124. |
| 17 | 1805 | DEKALB CO EASTERN COMM SCH DIST | 42375. | 59750. | 44094. | 11250. | 1001875. | 1159343. |
| 17 | 1820 | GARRETT-KEYSER-BUTLER COMM SCHS | 48000. | 64250. | 82312. | 6125. | 1095625. | 1296312. |
| 17 | 1835 | DEKALB CO CTL UNITED SCH DIST | 114000. | 120250. | 105594. | 13250. | 2534375. | 2887468. |
| 18 | 1875 | DELAWARE COMMUNITY SCHOOL CORP | 103125. | 26563. | 159187. | 18250. | 2326250. | 2633374. |
| 18 | 1885 | HARRISON-WASH COMM SCHOOL CORP | 36750. | 41687. | 15781. | 17375. | 963750. | 1075343. |
| 18 | 1895 | LIBERTY-PERRY COMM SCHOOL CORP | 47250. | 0. | 42875. | 16000. | 1151250. | 1256374. |
| 18 | 1900 | MONROE COMMUNITY SCHOOL CORP | 20625. | 10000. | 18562. | 0. | 584375. | 633562. |
| 18 | 1910 | MT PLEASANT TWP COMM SCH CORP | 72000. | 46312. | 32531. | 16000. | 1633750. | 1800593. |





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APPENDIX B--PART 2 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 18 1940 SALEM COMMUNITY SCHOOL | 25875. | 30625. | 3500. | 3875. | 702500. | 766375. |
| 18 1970 MUNCIE COMMUNITY SCHOOLS | 462375. | 704669. | 198250. | 193625. | 9418750. | 10977666. |
| 19 2040 NORTHEAST DUBOIS COUNTY SCH CORP | 32250. | 43438. | 53250. | 5375. | 674375. | 808687. |
| 19 2100 SOUTHEAST DUBOIS COUNTY SCH CORP | 43875. | 15750. | 0. | 500. | 1027500. | 1087624. |
| 19 2110 SOUTHWEST DUBOIS COUNTY SCH CORP | 53625. | 49844. | 35375. | 11875. | 1317500. | 1468218. |
| 19 2120 GREATER JASPER CONSOLIDATED SCHS | 90375. | 46250. | 54875. | 15625. | 1838750. | 2045874. |
| 20 2155 FAIRFIELD COMMUNITY SCHOOLS | 43500. | 41062. | 37562. | 9875. | 938125. | 1070124. |
| 20 2260 BAUGO COMMUNITY SCHOOLS | 45000. | 38000. | 30062. | 6250. | 932500. | 1051812. |
| 20 2270 CONCORD COMMUNITY SCHOOLS | 90750. | 68000. | 0. | 8375. | 2080000. | 2247124. |
| 20 2275 MIDDLEBURY COMMUNITY SCHOOLS | 59625. | 48250. | 40437. | 0. | 1221875. | 1370187. |
| 20 2285 WA-NEE COMMUNITY SCHOOLS | 68250. | 54500. | 82125. | 25000. | 1747500. | 1977374. |
| 20 2305 ELKHART COMMUNITY SCHOOLS | 412125. | 274750. | 190269. | 175750. | 8329375. | 9388266. |
| 20 2315 GOSHEN COMMUNITY SCHOOLS | 117000. | 111687. | 42562. | 20000. | 2481250. | 2772497. |
| 21 2395 FAYETTE COUNTY SCHOOL CORP | 170250. | 176900. | 223312. | 32875. | 3695000. | 4300334. |
| 22 2400 N ALBANY-FLOYD CO CONS SCH CORP | 0. | 276969. | 417375. | 108625. | 7609375. | 8414340. |
| 23 2435 ATTICA CONSOLIDATED SCHOOL CORP | 30000. | 53500. | 33375. | 6375. | 795000. | 918250. |
| 23 2440 COVINGTON COMMUNITY SCHOOL CORP | 30375. | 40906. | 26750. | 4750. | 820625. | 923406. |
| 23 2455 SOUTHEAST FOUNTAIN SCHOOL CORP | 42375. | 48500. | 59500. | 6875. | 1098125. | 1255374. |
| 24 2475 FRANKLIN COUNTY COMM SCH CORP | 39375. | 97719. | 40625. | 20000. | 1920000. | 2117718. |
| 25 2640 UNION TOWNSHIP SCHOOLS | 0. | 0. | 0. | 0. | 192500. | 192500. |
| 25 2645 ROCHESTER COMMUNITY SCHOOL CORP | 49125. | 0. | 30062. | 16750. | 1310625. | 1406562. |
| 25 2650 CASTON SCHOOL CORPORATION | 20625. | 0. | 67750. | 1125. | 623750. | 713250. |
| 26 2725 EAST GIBSON SCHOOL CORPORATION | 38625. | 8250. | 6344. | 18500. | 1029375. | 1101093. |
| 26 2735 NORTH GIBSON SCHOOL CORPORATION | 72375. | 64969. | 66156. | 38500. | 1655000. | 1896999. |
| 26 2765 SOUTH GIBSON SCHOOL CORPORATION | 57000. | 49000. | 45000. | 15750. | 1284375. | 1451124. |
| 27 2815 EASTBROOK COMMUNITY SCHOOL CORP | 61125. | 55625. | 66906. | 3125. | 1386250. | 1573031. |
| 27 2825 MADISON-GRANT UNITED SCHOOL CORP | 63000. | 52250. | 57625. | 14500. | 1631875. | 1819249. |
| 27 2855 MISSISSINEWA COMM SCHOOLS CORP | 87750. | 84250. | 27562. | 24125. | 1958750. | 2182437. |
| 27 2865 MARION COMMUNITY SCHOOLS | 268125. | 344594. | 61000. | 100375. | 6482500. | 7256591. |
| 28 2920 BLOOMFIELD SCHOOL DISTRICT | 37500. | 38437. | 17000. | 5625. | 720625. | 819187. |
| 28 2930 CENTRAL SCHOOL DISTRICT | 10125. | 5938. | 35000. | 1000. | 297500. | 349562. |
| 28 2940 EASTERN CONS SCHOOL DIST | 24000. | 0. | 44750. | 3875. | 618125. | 690750. |
| 28 2950 LINTON-STOCKTON SCHOOL CORP | 38250. | 33500. | 26000. | 9125. | 949375. | 1056249. |
| 28 2960 M S D SHAKAMAK SCHOOLS | 25500. | 50437. | 19500. | 4250. | 767500. | 867187. |
| 28 2970 WASHINGTON-STAFFORD CONS | 0. | 4688. | 72000. | 4750. | 250000. | 331437. |
| 28 2980 WORTHINGTON-JEFFERSON CONS SCH | 7875. | 0. | 18375. | 1125. | 284375. | 311750. |
| 29 3005 HAMILTON SOUTHEASTERN SCHOOLS | 39750. | 47000. | 5875. | 2250. | 1053750. | 1148624. |
| 29 3025 HAMILTON HEIGHTS SCHOOL CORP | 41625. | 8250. | 48000. | 7250. | 993125. | 1098249. |
| 29 3030 WESTFIELD-WASHINGTON SCHOOLS | 32250. | 11250. | 9750. | 7625. | 845000. | 905875. |
| 29 3055 MARION-ADAMS SCHOOLS | 24375. | 9000. | 56906. | 10750. | 818125. | 919156. |
| 29 3060 CARMEL CLAY SCHOOLS | 189000. | 90250. | 99687. | 21250. | 4167500. | 4567687. |
| 29 3070 NOBLESVILLE SCHOOLS | 79500. | 67250. | 58469. | 22750. | 2156250. | 2382218. |
| 30 3115 SOUTHERN HANCOCK CO COMM SCH COR | 0. | 0. | 58469. | 7375. | 1258750. | 1324593. |
| 30 3125 GREENFIELD-CENTRAL COMM SCHOOLS | 100125. | 0. | 23406. | 7750. | 2573125. | 2704404. |
| 30 3135 MT VERNON COMMUNITY SCHOOL CORP | 0. | 0. | 10500. | 5625. | 1270625. | 1286749. |



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APPENDIX B--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 30 3145 | EASTERN HANCOCK CO COMM SCH CORP | 0. | 0. | 15000. | 10750. | 870625. | 896375. |
| 31 3160 | FRANKLIN TOWNSHIP SCHOOLS | 8625. | 14063. | 12500. | 0. | 359375. | 394562. |
| 31 3180 | NORTH CENTRAL COMM SCHOOL CORP | 0. | 62281. | 36250. | 11000. | 1246875. | 1356406. |
| 31 3190 | SOUTH HARRISON SCHOOL CORP | 60375. | 69063. | 51375. | 14250. | 1786250. | 1981312. |
| 32 3295 | NORTH WEST HENDRICKS SCHOOLS | 0. | 5250. | 0. | 0. | 855625. | 860875. |
| 32 3305 | BROWNSBURG COMMUNITY SCHOOL CORP | 0. | 50000. | 65281. | 16000. | 2273125. | 2404406. |
| 32 3315 | AVON COMMUNITY SCHOOL CORP | 0. | 50000. | 19406. | 2375. | 1421875. | 1493656. |
| 32 3325 | DANVILLE COMMUNITY SCHOOL CORP | 43875. | 39375. | 49125. | 8500. | 1148750. | 1289624. |
| 32 3330 | PLAINFIELD COMMUNITY SCHOOL CORP | 94500. | 47000. | 49906. | 9750. | 2178125. | 2379281. |
| 32 3335 | MILL CREEK COMMUNITY SCHOOL CORP | 0. | 34750. | 36344. | 13750. | 1199375. | 1284218. |
| 33 3405 | BLUE RIVER VALLEY SCHOOL CORP | 27000. | 24937. | 46000. | 0. | 794375. | 892312. |
| 33 3415 | SOUTH HENRY SCHOOL CORP | 30750. | 38625. | 44000. | 2375. | 749375. | 865125. |
| 33 3435 | NORTHWESTERN SCH CORP HENRY CO | 51000. | 35469. | 56375. | 13625. | 1173750. | 1331218. |
| 33 3445 | NEW CASTLE COMMUNITY SCHOOL CORP | 157125. | 133875. | 108319. | 55250. | 3728125. | 4182690. |
| 33 3455 | C A BEARD MEMORIAL SCHOOL CORP | 51750. | 0. | 41125. | 25750. | 1215000. | 1333624. |
| 34 3460 | TAYLOR COMMUNITY SCHOOL CORP | 0. | 38812. | 0. | 10375. | 1828125. | 1877312. |
| 34 3470 | NORTHWESTERN COMMUNITY SCH CORP | 56625. | 29562. | 36000. | 14000. | 1438125. | 1574312. |
| 34 3480 | EASTERN-HOWARD COMM SCHOOL CORP | 30375. | 24625. | 28125. | 1375. | 932500. | 1017000. |
| 34 3490 | WESTERN SCHOOL CORP | 66375. | 27125. | 80125. | 5125. | 1533750. | 1712499. |
| 34 3500 | KOKOMO-CENTER TWP CONS SCH CORP | 307875. | 389087. | 179719. | 99750. | 7227500. | 8203928. |
| 35 3625 | HUNTINGTON CO COMMUNITY SCH CORP | 200250. | 218100. | 156562. | 35250. | 4648125. | 5258236. |
| 36 3640 | CARR TOWNSHIP SCHOOLS | 7875. | 0. | 0. | 0. | 218750. | 226625. |
| 36 3675 | SEYMOUR COMMUNITY SCHOOLS | 123750. | 94219. | 77000. | 25625. | 2480000. | 2800590. |
| 36 3695 | BROWNSTOWN CENTRAL COMM SCH CORP | 51750. | 47750. | 65469. | 10750. | 1201250. | 1376969. |
| 36 3710 | M S D VERNON TOWNSHIP | 23625. | 9000. | 60219. | 2875. | 545625. | 641344. |
| 37 3785 | KANKAKEE VALLEY SCHOOL CORP | 0. | 65406. | 63781. | 15375. | 1431875. | 1576437. |
| 37 3815 | RENSSELAER CENTRAL SCHOOL CORP | 54750. | 53281. | 27644. | 14000. | 1270000. | 1419674. |
| 38 3945 | JAY SCHOOL CORP | 160125. | 138625. | 80687. | 32750. | 3477500. | 3889685. |
| 39 3995 | MADISON CONSOLIDATED SCHOOLS | 106875. | 102875. | 82812. | 45625. | 2665000. | 3003183. |
| 39 4000 | SOUTHWESTERN-JEFFERSON CO CONS | 45000. | 24375. | 28375. | 18750. | 1006250. | 1122749. |
| 40 4015 | JENNINGS COUNTY SCHOOL CORP | 0. | 135250. | 96875. | 36375. | 2863750. | 3152248. |
| 41 4145 | CLARK-PLEASANT COMM SCHOOL CORP | 0. | 31250. | 47625. | 5750. | 1741250. | 1825874. |
| 41 4205 | CENTER GROVE COMMUNITY SCH CORP | 0. | 28125. | 34500. | 17000. | 2115625. | 2195249. |
| 41 4215 | EDINBURG COMMUNITY SCHOOL CORP | 33000. | 0. | 22375. | 7250. | 881250. | 943875. |
| 41 4225 | FRANKLIN COMMUNITY SCHOOL CORP | 85125. | 136500. | 60625. | 3500. | 2363750. | 2649497. |
| 41 4245 | GREENWOOD COMMUNITY SCHOOL CORP | 0. | 25000. | 0. | 29625. | 2070000. | 2124624. |
| 41 4255 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 0. | 0. | 29312. | 13500. | 1129375. | 1172187. |
| 42 4315 | NORTH KNOX SCHOOL CORP | 52875. | 68750. | 39156. | 23125. | 1318125. | 1502030. |
| 42 4325 | SOUTH KNOX SCHOOL CORP | 31125. | 47500. | 64969. | 21375. | 891875. | 1056843. |
| 42 4335 | VINCENNES COMMUNITY SCHOOL CORP | 105000. | 130000. | 72187. | 52750. | 2623125. | 2983059. |
| 43 4345 | LAKELAND COMMUNITY SCHOOL CORP | 81000. | 71375. | 93531. | 13875. | 1873750. | 2133531. |
| 43 4415 | WARSAW COMMUNITY SCHOOLS | 166875. | 130000. | 84719. | 30875. | 3396875. | 3779340. |
| 43 4445 | TIPPECANOE VALLEY SCHOOL CORP | 49875. | 42500. | 25000. | 14500. | 1292500. | 1424374. |
| 43 4455 | WHITKO COMMUNITY SCHOOL CORP | 59625. | 21000. | 63250. | 13375. | 1339375. | 1496624. |
| 44 4515 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 56625. | 78781. | 98344. | 15500. | 1126875. | 1376124. |

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APPENDIX B--PART 2 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 44 4525 WESTVIEW SCHOOL CORPORATION | 28125. | 39406. | 6850. | 24500. | 986250. | 1085131. |
| 44 4535 LAKELAND SCHOOL CORPORATION | 68250. | 74187. | 38162. | 7500. | 139500. | 1585599. |
| 45 4580 HANOVER COMMUNITY SCHOOL CORP | 40500. | 0. | 0. | 14625. | 993125. | 1048250. |
| 45 4590 HOBART TOWNSHIP SCHOOLS | 67500. | 0. | 27312. | 46250. | 1453750. | 1594812. |
| 45 4600 ROSS TOWNSHIP SCHOOL CORP | 185625. | 0. | 45250. | 51625. | 4388750. | 4671247. |
| 45 4615 LAKE CENTRAL SCHOOL CORP | 145125. | 75000. | 30437. | 36000. | 3044375. | 3330935. |
| 45 4645 TRI-CREEK SCHOOL CORP | 65875. | 0. | 70219. | 54625. | 2170625. | 2381343. |
| 45 4650 LAKE RIDGE SCHOOLS | 133875. | 0. | 42431. | 122750. | 2866875. | 3165930. |
| 45 4660 CROWN POINT COMMUNITY SCH CORP | 146625. | 0. | 55000. | 45250. | 3661250. | 3908122. |
| 45 4670 EAST CHICAGO CITY SCHOOLS | 256125. | 212781. | 10062. | 312750. | 5566250. | 6357966. |
| 45 4680 EAST GARY CITY SCHOOLS | 63375. | 0. | 8750. | 48250. | 1387500. | 1507874. |
| 45 4690 GARY COMMUNITY SCHOOL CORP | 1003500. | 1689012. | 344837. | 1347124. | 24867488. | 29251968. |
| 45 4700 GRIFFITH PUBLIC SCHOOLS | 115125. | 0. | 8281. | 53500. | 2497500. | 2674404. |
| 45 4710 HAMMOND CITY SCHOOLS | 574875. | 977893. | 475037. | 273000. | 12515625. | 14816428. |
| 45 4720 HIGHLAND TOWN SCHOOLS | 178875. | 0. | 0. | 41500. | 4396875. | 4617248. |
| 45 4730 SCHOOL CITY OF HOBART | 136875. | 0. | 46312. | 32000. | 3106875. | 3322060. |
| 45 4740 MUNSTER COMMUNITY SCHOOLS | 127125. | 38687. | 23750. | 15375. | 2721875. | 2926609. |
| 45 4760 WHITING CITY SCHOOLS | 33750. | 0. | 0. | 29625. | 588750. | 652125. |
| 46 4770 CASS TOWNSHIP SCHOOLS | 16875. | 0. | 0. | 6250. | 213750. | 236875. |
| 46 4790 DEWEY TOWNSHIP SCHOOLS | 7125. | 0. | 10750. | 0. | 205625. | 223500. |
| 46 4805 NEW PRAIRIE UNITED SCHOOL CORP | 52500. | 49250. | 110125. | 7125. | 1597500. | 1816499. |
| 46 4860 NEW DURHAM TOWNSHIP SCHOOLS | 18750. | 0. | 4375. | 0. | 475000. | 498125. |
| 46 4925 MICHIGAN CITY AREA SCHOOLS | 355500. | 480200. | 149606. | 145625. | 7312500. | 8443427. |
| 46 4940 CLINTON-HANNA-NOBLE CONS S DIST | 16125. | 39500. | 5938. | 10000. | 531250. | 602812. |
| 46 4945 LAPORTE COMMUNITY SCHOOL CORP | 198000. | 120094. | 20500. | 66125. | 4593750. | 4998464. |
| 47 5075 NORTH LAWRENCE COMMUNITY SCHOOLS | 139875. | 299250. | 186681. | 55000. | 4041875. | 4722678. |
| 47 5085 MITCHELL COMMUNITY SCHOOLS | 33375. | 52250. | 28375. | 15625. | 1375625. | 1505249. |
| 48 5245 WEST CENTRAL COMMUNITY SCH CORP | 77625. | 53000. | 58250. | 20000. | 1965000. | 2173874. |
| 48 5255 SOUTH MADISON COMMUNITY SCH CORP | 0. | 0. | 92094. | 3500. | 2418125. | 2513718. |
| 48 5265 ALEXANDRIA COMMUNITY SCHOOL CORP | 69000. | 53687. | 23000. | 17625. | 1624375. | 1787687. |
| 48 5275 ANDERSON COMMUNITY SCHOOL CORP | 529875. | 415837. | 360231. | 162500. | 11070000. | 12538439. |
| 48 5280 ELWOOD COMMUNITY SCHOOL CORP | 75750. | 82125. | 114812. | 40625. | 1952500. | 2265812. |
| 49 5300 M S D DECATUR TOWNSHIP | 86625. | 84625. | 64719. | 23750. | 2830625. | 3090339. |
| 49 5310 FRANKLIN TOWNSHIP COMM SCH CORP | 0. | 17188. | 24969. | 18875. | 1703750. | 1764781. |
| 49 5330 M S D LAWRENCE TOWNSHIP | 202125. | 206687. | 81675. | 55375. | 5737500. | 6283359. |
| 49 5340 M S D PERRY TOWNSHIP | 322125. | 101250. | 145750. | 62250. | 7758125. | 8389497. |
| 49 5350 M S D PIKE TOWNSHIP | 80625. | 142000. | 49906. | 4500. | 2016250. | 2293280. |
| 49 5360 M S D WARREN TOWNSHIP | 236250. | 236600. | 9375. | 72375. | 6262500. | 6817097. |
| 49 5370 M S D WASHINGTON TOWNSHIP | 334500. | 353750. | 162162. | 106500. | 8742500. | 9699409. |
| 49 5375 M S D WAYNE TOWNSHIP | 308250. | 301750. | 230343. | 116625. | 7406250. | 8363215. |
| 49 5380 BEECH GROVE CITY SCHOOLS | 71250. | 15625. | 49125. | 16625. | 1741250. | 1893874. |
| 49 5385 INDIANAPOLIS PUBLIC SCHOOLS | 2453623. | 3188654. | 451450. | 1752124. | 53668736. | 61514550. |
| 49 5400 SPEEDWAY CITY SCHOOLS | 50250. | 21875. | 0. | 15375. | 1372500. | 1459999. |
| 50 5455 CULVER COMMUNITY SCHOOLS CORP | 39375. | 0. | 40125. | 11375. | 918125. | 1009000. |
| 50 5470 ARGOS COMMUNITY SCHOOLS | 23250. | 0. | 30000. | 5250. | 578125. | 636625. |



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APPENDIX B--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 50 | 5480 BREMEN PUBLIC SCHOOLS | 33000. | 30937. | 43187. | 17125. | 864375. | 988625. |
| 50 | 5485 PLYMOUTH COMMUNITY SCHOOL CORP | 76875. | 0. | 52312. | 18625. | 1918125. | 2065937. |
| 50 | 5495 TRITON SCHOOL CORPORATION | 28875. | 0. | 26500. | 2625. | 763750. | 821750. |
| 51 | 5520 SHOALS COMMUNITY SCHOOL CORP | 21000. | 48500. | 17750. | 12875. | 669375. | 769500. |
| 51 | 5525 LOOGOOTEE COMMUNITY SCHOOL CORP | 39375. | 26250. | 19250. | 11500. | 995625. | 1091999. |
| 52 | 5615 MACONAQUAH SCHOOL CORP | 87375. | 67125. | 82000. | 32750. | 2293750. | 2562998. |
| 52 | 5620 NORTH MIAMI CONS SCHOOL DIST | 42375. | 0. | 62625. | 11250. | 955000. | 1071249. |
| 52 | 5625 OAK HILL UNITED SCHOOL CORP | 49875. | 83000. | 73000. | 24750. | 1402500. | 1633124. |
| 52 | 5635 PERU COMMUNITY SCHOOLS | 100875. | 100312. | 36125. | 28250. | 2163750. | 2429312. |
| 53 | 5705 RICHLAND BEANBLOSSOM COMM SCH CO | 44250. | 32250. | 32344. | 5625. | 1403125. | 1577593. |
| 53 | 5740 MONROE COUNTY COMMUNITY SCH CORP | 309375. | 358781. | 269250. | 77500. | 7560625. | 8575527. |
| 54 | 5835 NORTH MONTGOMERY COMM SCH CORP | 64125. | 73625. | 54406. | 23000. | 1566250. | 1783406. |
| 54 | 5845 SOUTH MONTGOMERY COMM SCH CORP | 55875. | 72375. | 62719. | 19125. | 1395000. | 1605093. |
| 54 | 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS | 73875. | 94250. | 20625. | 9250. | 1948125. | 2146124. |
| 55 | 5900 MONROE-GREGG SCHOOL DISTRICT | 0. | 6750. | 38000. | 2875. | 970000. | 1017625. |
| 55 | 5910 EMINENCE CONS SCHOOL CORP | 11250. | 15625. | 28000. | 1875. | 360625. | 417375. |
| 55 | 5925 M S D MARTINSVILLE SCHOOLS | 0. | 166875. | 102187. | 36375. | 3540625. | 3846059. |
| 55 | 5930 MOORESVILLE CONS SCHOOL CORP | 0. | 92937. | 76250. | 24000. | 2476250. | 2669436. |
| 56 | 5945 NORTH NEWTON SCHOOL CORP | 51750. | 52000. | 64344. | 14750. | 1118125. | 1300968. |
| 56 | 5995 SOUTH NEWTON SCHOOL CORP | 39375. | 39437. | 43437. | 6375. | 833750. | 962375. |
| 57 | 6055 CENTRAL NOBLE COMM SCHOOLS CORP | 37500. | 68969. | 71750. | 8375. | 886875. | 1073468. |
| 57 | 6060 EAST NOBLE SCHOOL CORP | 110250. | 173875. | 142000. | 22000. | 2380000. | 2828122. |
| 57 | 6065 WEST NOBLE SCHOOL CORPORATION | 55500. | 66719. | 101375. | 3500. | 1147500. | 1374593. |
| 58 | 6080 RISING SUN-OHIO CO COMM SCH CORP | 0. | 46375. | 24750. | 5375. | 671875. | 748375. |
| 59 | 6145 ORLEANS COMMUNITY SCHOOLS | 19500. | 10125. | 24750. | 5000. | 543125. | 610500. |
| 59 | 6155 PAOLI COMMUNITY SCHOOL CORP | 34875. | 31250. | 51750. | 26250. | 1060000. | 1204124. |
| 59 | 6160 SPRINGS VALLEY COMM SCHOOL CORP | 27000. | 26563. | 31000. | 3750. | 736125. | 826437. |
| 60 | 6195 SPENCER-OWEN COMMUNITY SCHOOLS | 0. | 62250. | 55500. | 19500. | 1663125. | 1800374. |
| 61 | 6260 SOUTHWEST PARKE COMM SCHOOL CORP | 35625. | 29250. | 35000. | 7625. | 828750. | 936250. |
| 61 | 6300 ROCKVILLE COMMUNITY SCHOOLS | 0. | 22844. | 23125. | 7000. | 670625. | 723594. |
| 61 | 6310 TURKEY RUN COMMUNITY SCHOOL CORP | 13875. | 5250. | 21531. | 8000. | 526250. | 574906. |
| 62 | 6325 PERRY CENTRAL COMM SCHOOLS CORP | 30000. | 15750. | 0. | 22625. | 750000. | 818375. |
| 62 | 6340 CANNELTON CITY SCHOOLS | 10875. | 11250. | 11625. | 1500. | 309375. | 344625. |
| 62 | 6350 TELL CITY-TROY TWP SCHOOL CORP | 61125. | 39281. | 35875. | 28000. | 1837500. | 2001781. |
| 63 | 6445 PIKE COUNTY SCHOOL CORP | 52500. | 56062. | 46000. | 28500. | 1658750. | 1841812. |
| 64 | 6460 BOONE TOWNSHIP SCHOOLS | 22500. | 0. | 12312. | 0. | 516250. | 551062. |
| 64 | 6470 DUNELAND SCHOOL CORPORATION | 125625. | 0. | 44281. | 22625. | 2998125. | 3190654. |
| 64 | 6490 MORGAN TOWNSHIP SCHOOLS | 11250. | 0. | 29250. | 4500. | 218750. | 263750. |
| 64 | 6510 PLEASANT TOWNSHIP SCHOOLS | 22500. | 0. | 18000. | 6375. | 470000. | 516875. |
| 64 | 6520 PORTER TOWNSHIP SCHOOLS | 23250. | 0. | 19500. | 11000. | 556875. | 610625. |
| 64 | 6530 UNION TOWNSHIP SCHOOLS | 14625. | 0. | 12000. | 1125. | 389375. | 417125. |
| 64 | 6540 WASHINGTON TOWNSHIP SCHOOLS | 10500. | 0. | 13625. | 1125. | 225000. | 250250. |
| 64 | 6550 PORTAGE TOWNSHIP SCHOOLS | 264000. | 0. | 133500. | 28250. | 5478125. | 5903872. |
| 64 | 6560 VALPARAISO COMMUNITY SCHOOLS | 154500. | 0. | 77094. | 23000. | 3023750. | 3278339. |
| 65 | 6590 M S D MOUNT VERNON | 85875. | 74750. | 51656. | 25750. | 1871875. | 2109906. |



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APPENDIX B--PART 2 (Continued)

| | DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|---|
| 65 | 6600 M S D NORTH POSEY COUNTY SCHOOLS | 39750. | 51625. | 85031. | 2250. | 1116875. | 1295531. |
| 65 | 6610 NEW HARMONY TOWN & TWP CONS SCH | 7500. | 4500. | 1750. | 13500. | 206250. | 233500. |
| 66 | 6620 EASTERN PULASKI COMM SCHOOL CORP | 35250. | 0. | 29625. | 10500. | 1040625. | 1115999. |
| 66 | 6630 WEST CENTRAL SCHOOL CORP | 26250. | 31500. | 53156. | 500. | 780000. | 891406. |
| 67 | 6705 SOUTH PUTNAM COMMUNITY SCHOOLS | 28875. | 21750. | 47937. | 1125. | 868750. | 968437. |
| 67 | 6715 NORTH PUTNAM COMMUNITY SCHOOLS | 38250. | 24063. | 51594. | 14375. | 1041250. | 1169530. |
| 67 | 6750 CLOVERDALE COMMUNITY SCHOOLS | 23250. | 16125. | 15656. | 10125. | 711875. | 777031. |
| 67 | 6755 GREENCASTLE COMMUNITY SCHOOLS | 45000. | 30000. | 49062. | 16250. | 1373125. | 1513437. |
| 68 | 6795 UNION SCHOOL CORPORATION | 21000. | 11250. | 37375. | 10000. | 620000. | 699625. |
| 68 | 6805 RANDOLPH SOUTHERN SCHOOL CORP | 25125. | 21750. | 52625. | 2000. | 596250. | 697750. |
| 68 | 6820 MONROE CENTRAL SCHOOL CORP | 36000. | 17188. | 35500. | 13250. | 826250. | 928187. |
| 68 | 6825 RANDOLPH CENTRAL SCHOOL CORP | 64875. | 61094. | 80125. | 12375. | 1475000. | 1693468. |
| 68 | 6835 RANDOLPH EASTERN SCHOOL CORP | 44250. | 36625. | 52750. | 1625. | 855625. | 990875. |
| 69 | 6865 SOUTH RIPLEY COMMUNITY SCH CORP | 30000. | 0. | 11750. | 11250. | 925625. | 978625. |
| 69 | 6895 BATESVILLE COMMUNITY SCHOOL CORP | 55125. | 36312. | 37531. | 15500. | 903750. | 1048219. |
| 69 | 6900 JAC-CEN-DEL COMMUNITY SCH CORP | 27375. | 0. | 12000. | 14250. | 660625. | 714250. |
| 69 | 6910 MILAN COMMUNITY SCHOOL CORP | 21375. | 0. | 35875. | 13375. | 666250. | 736875. |
| 70 | 6995 RUSHVILLE CONSOLIDATED SCHOOLS | 106125. | 120625. | 144312. | 39250. | 2488125. | 2895435. |
| 71 | 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP | 36750. | 0. | 32750. | 8000. | 751875. | 829375. |
| 71 | 7175 PENN-HARRIS-MADISON SCHOOL CORP | 172500. | 0. | 4688. | 40750. | 3983750. | 4201684. |
| 71 | 7200 MISHAWAKA CITY SCHOOLS | 189750. | 0. | 5750. | 102375. | 3763125. | 4060996. |
| 71 | 7205 SOUTH BEND COMMUNITY SCHOOL CORP | 864750. | 976875. | 446469. | 466875. | 19252496. | 22007456. |
| 71 | 7215 UNION-NORTH UNITED SCHOOL CORP | 37875. | 0. | 60062. | 20750. | 1136250. | 1254937. |
| 72 | 7230 SCOTT COUNTY SCHOOL DISTRICT 1 | 33750. | 60375. | 0. | 4875. | 1090000. | 1188999. |
| 72 | 7255 SCOTT COUNTY SCHOOL DISTRICT 2 | 0. | 56156. | 62562. | 15500. | 1791250. | 1925468. |
| 73 | 7285 SHELBY EASTERN SCHOOLS | 0. | 0. | 43625. | 5500. | 1274375. | 1323499. |
| 73 | 7350 NORTHWESTERN CONS SCHOOL CORP | 42375. | 0. | 58250. | 24625. | 1196250. | 1321499. |
| 73 | 7360 SOUTHWESTERN CON SCH SHELBY CO | 0. | 0. | 15250. | 4125. | 622500. | 641875. |
| 73 | 7365 SHELBYVILLE CENTRAL SCHOOLS | 108000. | 0. | 0. | 31500. | 2718125. | 2857622. |
| 74 | 7385 NORTH SPENCER COUNTY SCHOOL CORP | 58125. | 71719. | 72000. | 8500. | 1425000. | 1635343. |
| 74 | 7445 SOUTH SPENCER COUNTY SCHOOL CORP | 48750. | 46625. | 3062. | 12375. | 1189375. | 1300187. |
| 75 | 7495 OREGON-DAVIS SCHOOL CORPORATION | 22500. | 0. | 10250. | 0. | 530000. | 562750. |
| 75 | 7515 NORTH JUDSON-SAN PIERRE SCH CORP | 42750. | 0. | 72775. | 14000. | 1225625. | 1355149. |
| 75 | 7525 KNOX COMMUNITY SCHOOL CORP | 45375. | 0. | 55625. | 10125. | 1354375. | 1465499. |
| 76 | 7605 M S D FREMONT SCHOOLS | 20625. | 15625. | 17562. | 4375. | 500000. | 558187. |
| 76 | 7610 HAMILTON COMMUNITY SCHOOLS | 18750. | 15625. | 25062. | 12875. | 489375. | 561687. |
| 76 | 7615 M S D STEUBEN COUNTY SCHOOLS | 73500. | 74781. | 21506. | 12875. | 1395625. | 1578287. |
| 77 | 7645 NORTHEAST SCHOOL CORP | 58125. | 60437. | 18625. | 20750. | 1302500. | 1460437. |
| 77 | 7715 SOUTHWEST SCHOOL CORP | 55875. | 53125. | 53344. | 23375. | 1211250. | 1396968. |
| 78 | 7775 SWITZERLAND COUNTY SCHOOL CORP | 26250. | 36125. | 49000. | 8125. | 949375. | 1068874. |
| 79 | 7855 LAFAYETTE SCHOOL CORPORATION | 301125. | 277150. | 17844. | 70250. | 5678125. | 6344492. |
| 79 | 7865 TIPPECANOE SCHOOL CORP | 210000. | 177187. | 190562. | 66000. | 4440000. | 5083747. |
| 79 | 7875 WEST LAFAYETTE COMM SCHOOL CORP | 70125. | 37813. | 2500. | 27500. | 1550000. | 1687937. |
| 80 | 7935 NORTHERN COMM SCHS TIPTON CO | 33750. | 16875. | 37219. | 13875. | 830000. | 931719. |
| 80 | 7945 TIPTON COMMUNITY SCHOOL CORP | 68625. | 57500. | 94656. | 0. | 1564375. | 1765156. |



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APPENDIX B--PART 2 (Continued)

| DISTRICT NUMBER AND NAME | KGN | SP ED | VOC ED | COMP | ADM | BASIC PROG. |
|---|---|---|---|---|---|---|
| 61 7950 UNION COUNTY SCHOOL CORP | 40875. | 63500. | 34875. | 6625. | 1091875. | 1237749. |
| 82 7995 EVANSVILLE-VANDERBURGH SCH CORP | 783750. | 964656. | 439800. | 363625. | 18070000. | 20621824. |
| 83 8010 NORTH VERMILLION COMM SCH CORP | 29625. | 16937. | 22500. | 10250. | 671875. | 751187. |
| 83 8020 SOUTH VERMILLION COMM SCH CORP | 66750. | 29250. | 57750. | 18500. | 1475000. | 1647249. |
| 84 8030 VIGO COUNTY SCHOOL CORP | 515625. | 783500. | 401125. | 278500. | 12903750. | 14882497. |
| 85 8045 MANCHESTER COMMUNITY SCHOOLS | 45375. | 53687. | 47500. | 20000. | 1181875. | 1348437. |
| 85 8050 M S D WABASH COUNTY SCHOOLS | 79500. | 97250. | 137500. | 34250. | 2050625. | 2399124. |
| 85 8060 WABASH CITY SCHOOLS | 77625. | 117250. | 0. | 12000. | 1700625. | 1907499. |
| 86 8115 M S D OF WARREN COUNTY | 0. | 96500. | 91594. | 7250. | 1163750. | 1359093. |
| 87 8130 WARRICK COUNTY SCHOOL CORP | 210750. | 146375. | 43250. | 42250. | 4829375. | 5271997. |
| 88 8205 SALEM COMMUNITY SCHOOLS | 49875. | 44562. | 52950. | 15250. | 1358125. | 1520762. |
| 88 8215 EAST WASHINGTON SCHOOL CORP | 13500. | 15000. | 22375. | 7500. | 777500. | 835875. |
| 88 8220 WEST WASHINGTON SCHOOL CORP | 29625. | 0. | 86456. | 11875. | 758125. | 886081. |
| 89 8305 NETTLE CREEK SCHOOL CORP | 49875. | 36125. | 57937. | 16375. | 1066250. | 1226562. |
| 89 8355 WESTERN WAYNE SCHOOLS | 42000. | 38750. | 60219. | 28125. | 1063125. | 1232218. |
| 89 8360 CENTERVILLE-ABINGTON COMM SCHS | 52125. | 61875. | 55250. | 11250. | 1243750. | 1424249. |
| 89 8375 NORTHEASTERN WAYNE SCHOOLS | 36000. | 30187. | 22250. | 22875. | 1040625. | 1151937. |
| 89 8385 RICHMOND COMMUNITY SCHOOL CORP | 315000. | 311394. | 45938. | 152375. | 6324375. | 7149077. |
| 90 8425 SOUTHERN WELLS COMMUNITY SCHOOLS | 30750. | 0. | 41312. | 9250. | 774375. | 855687. |
| 90 8435 NORTHERN WELLS COMMUNITY SCHOOLS | 66375. | 23750. | 0. | 6000. | 1531875. | 1627999. |
| 90 8445 M S D BLUFFTON-HARRISON | 67125. | 49125. | 18375. | 12500. | 1341875. | 1488999. |
| 91 8515 NORTH WHITE SCHOOL CORP | 0. | 0. | 21250. | 9875. | 710625. | 741750. |
| 91 8525 FRONTIER SCHOOL CORPORATION | 23625. | 22375. | 24500. | 1375. | 513125. | 585000. |
| 91 8535 TRI-COUNTY SCHOOL CORP | 0. | 31562. | 28375. | 7625. | 620625. | 688187. |
| 91 8565 TWIN LAKES SCHOOL CORP | 76875. | 12687. | 94475. | 8000. | 1788125. | 1980162. |
| 92 8580 COLUMBIA TOWNSHIP SCHOOLS | 15375. | 0. | 0. | 0. | 206875. | 222250. |
| 92 8590 ETNA-TROY TOWNSHIP SCHOOLS | 9750. | 0. | 0. | 2250. | 150000. | 162000. |
| 92 8600 JEFFERSON TOWNSHIP SCHOOLS | 9375. | 0. | 0. | 0. | 176875. | 186250. |
| 92 8625 SMITH-GREEN COMMUNITY SCHOOLS | 39750. | 15437. | 45594. | 6750. | 900625. | 1008156. |
| 92 8630 THORNCREEK TOWNSHIP SCHOOLS | 17250. | 0. | 0. | 5500. | 258750. | 281500. |
| 92 8640 UNION TOWNSHIP SCHOOLS | 12375. | 0. | 0. | 9875. | 146875. | 169125. |
| 92 8650 WASHINGTON TOWNSHIP SCHOOLS | 8625. | 0. | 0. | 1375. | 120625. | 130625. |
| 92 8660 COLUMBIA CITY JT HIGH SCHOOL | 0. | 0. | 73500. | 5000. | 780625. | 859125. |
| 92 8665 COLUMBIA CITY SCHOOLS | 20250. | 12500. | 0. | 4750. | 436875. | 474375. |
| ***** STATE TOTALS ***** | 27892872. | 27235077. | 18749277. | 11783248. | 707083706. | 792743871. |

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# APPENDIX C

## LEGEND

"SP ED" indicates the number of pupils enrolled in various special education programs during 1973-74; data were provided by the Division of Special Education.

"VOC ED" refers to the number of pupils enrolled in various special education programs during 1973-74; data were provided by the Division of Vocational Education.

"COMP" reflects the number of pupils recognized as Title I eligibles in the allocation of ESEA Title I funds to local school corporations.

"KGN" refers to the number of kindergarten pupils in ADM as reported for 1973-74.

"1-12 ADM" is the ADM for Grades 1-12 as reported for 1973-74.

APPENDIX C

BASIC PUPIL DATA USED IN CALCULATING THE IMPACT OF MODELS

| | | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-12 ADM |
|---|---|---|---|---|---|---|---|
| 1 | 15 | ADAMS CENTRAL COMMUNITY SCHOOLS | 334. | 12. | 73. | 52. | 1274. |
| 1 | 25 | NORTH ADAMS COMMUNITY SCHOOLS | 200. | 308. | 63. | 141. | 2407. |
| 1 | 35 | SOUTH ADAMS SCHOOLS | 101. | 125. | 117. | 36. | 1 [illegible]. |
| 2 | 125 | M S D SOUTHWEST ALLEN COUNTY | 0. | 197. | 58. | 79. | [illegible]. |
| 2 | 225 | NORTHWEST ALLEN COUNTY SCHOOLS | 334. | 102. | 64. | 95. | [illegible]7. |
| 2 | 235 | FORT WAYNE COMMUNITY SCHOOLS | 1485. | 2428. | 4830. | 1024. | [illegible]46. |
| 2 | 255 | EAST ALLEN COUNTY SCHOOLS | 720. | 718. | 859. | 473. | 11[illegible]. |
| 3 | 365 | BARTHOLOMEW CONS SCHOOL CORP | 1571. | 934. | 867. | 446. | 1[illegible]77. |
| 3 | 370 | FLAT ROCK-HAWCREEK SCHOOL CORP | 234. | 0. | 93. | 41. | 1[illegible]. |
| 4 | 395 | BENTON COMMUNITY SCHOOL CORP | 679. | 238. | 143. | 106. | [illegible]. |
| 5 | 515 | BLACKFORD COUNTY SCHOOLS | 607. | 210. | 157. | 139. | [illegible]. |
| 6 | 615 | WESTERN BOONE CO COMM SCH CORP | 330. | 0. | 59. | 64. | [illegible]02. |
| 6 | 630 | EAGLE-UNION COMMUNITY SCH CORP | 101. | 91. | 69. | 57. | 1[illegible]4. |
| 6 | 665 | LEBANON COMMUNITY SCHOOL CORP | 274. | 0. | 237. | 113. | 3[illegible]. |
| 7 | 670 | BROWN COUNTY SCHOOL CORP | 161. | 119. | 192. | 0. | [illegible]7. |
| 8 | 750 | CARROLL CONSOLIDATED SCHOOL CORP | 279. | 0. | 37. | 46. | 1[illegible]7. |
| 8 | 755 | DELPHI COMMUNITY SCHOOL CORP | 200. | 0. | 67. | 73. | [illegible]4. |
| 9 | 775 | PIONEER REGIONAL SCHOOL CORP | 66. | 0. | 76. | 38. | 1[illegible]. |
| 9 | 815 | SOUTHEASTERN SCHOOL CORP | 569. | 0. | 173. | 89. | 2[illegible]. |
| 9 | 875 | LOGANSPORT COMMUNITY SCHOOL CORP | 502. | 0. | 152. | 160. | 5[illegible]. |
| 10 | 940 | WEST CLARK COMMUNITY SCHOOLS | 558. | 446. | 264. | 113. | 3[illegible]. |
| 10 | 1000 | CLARKSVILLE COMM SCHOOL CORP | 363. | 131. | 129. | 0. | [illegible]. |
| 10 | 1010 | GREATER CLARK COUNTY SCHOOLS | 1211. | 800. | 843. | [illegible]. | 11[illegible]. |
| 11 | 1125 | CLAY COMMUNITY SCHOOLS | 699. | 331. | 300. | 154. | [illegible]. |
| 12 | 1150 | CLINTON CENTRAL SCHOOL CORP | 371. | 0. | 69. | 46. | 1[illegible]. |
| 12 | 1160 | CLINTON PRAIRIE SCHOOL CORP | 329. | 0. | 58. | 43. | 1[illegible]. |
| 12 | 1170 | FRANKFORT COMMUNITY SCHOOLS | 677. | 0. | 196. | 119. | 3[illegible]. |
| 12 | 1180 | ROSSVILLE CONS SCHOOL DISTRICT | 251. | 0. | 10. | 30. | [illegible]. |
| 13 | 1300 | CRAWFORD COUNTY COMM SCHOOL CORP | 451. | 139. | 259. | 0. | [illegible]. |
| 14 | 1315 | BARR-REEVE COMMUNITY SCHOOLS INC | 100. | 100. | 103. | 21. | [illegible]. |
| 14 | 1375 | NORTH DAVIESS COUNTY COMM SCHOOL | 327. | 90. | 60. | 40. | 1[illegible]. |
| 14 | 1405 | WASHINGTON COMMUNITY SCHOOLS INC | 558. | 148. | 261. | 70. | [illegible]. |
| 15 | 1560 | SUNMAN-DEARBORN COMM SCH CORP | 579. | 112. | 82. | 94. | [illegible]. |
| 15 | 1600 | SOUTH DEARBORN COMM SCHOOL CORP | 126. | 107. | 84. | 106. | [illegible]. |
| 15 | 1620 | LAWRENCEBURG COMM SCHOOL CORP | 3 9. | 149. | 162. | 79. | 1[illegible]. |
| 16 | 1655 | DECATUR COUNTY COMMUNITY SCHOOLS | 476. | 90. | 195. | 0. | [illegible]. |
| 16 | 1730 | GREENSBURG COMMUNITY SCHOOLS | 327. | 140. | 109. | 100. | [illegible]. |
| 17 | 1805 | DEKALB CO EASTERN COMM SCH DIST | 252. | 138. | 56. | 50. | 1[illegible]. |
| 17 | 1820 | GARRETT-KEYSER-BUTLER COMM SCHS | 503. | 144. | 44. | 94. | 1[illegible]. |
| 17 | 1835 | DEKALB CO CTL UNITED SCH DIST | 490. | 277. | 109. | 136. | [illegible]. |
| 18 | 1875 | DELAWARE COMMUNITY SCHOOL CORP | 873. | 85. | 140. | 136. | [illegible]. |
| 18 | 1885 | HARRISON-WASH COMM SCHOOL CORP | 106. | 79. | 139. | 64. | 1[illegible]. |
| 18 | 1895 | LIBERTY-PERRY COMM SCHOOL CORP | 308. | 0. | 120. | 63. | 1[illegible]. |
| 18 | 1900 | MONROE COMMUNITY SCHOOL CORP | 126. | 52. | 0. | 27. | [illegible]. |
| 18 | 1910 | MT PLEASANT TWP COMM SCH CORP | 239. | 116. | 123. | 98. | 2[illegible]. |





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APPENDIX C (Continued)

| | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-I... ADM |
|---|---|---|---|---|---|---|
| 18 1940 | SALEM COMMUNITY SCHOOL | 10. | 70. | 21. | 34. | 11... |
| 18 1970 | MUNCIE COMMUNITY SCHOOLS | 799. | 1462. | 1584. | 615. | 1... |
| 19 2040 | NORTHEAST DUBOIS COUNTY SCH CORP | 279. | 139. | 43. | 45. | 1... |
| 19 2100 | SOUTHEAST DUBOIS COUNTY SCH CORP | 0. | 21. | 4. | 38. | 1... |
| 19 2110 | SOUTHWEST DUBOIS COUNTY SCH CORP | 283. | 117. | 55. | 71. | ... |
| 19 2120 | GREATER JASPER CONSOLIDATED SCHS | 365. | 120. | 1... | 1... | ... |
| 20 2155 | FAIRFIELD COMMUNITY SCHOOLS | 244. | 11... | 7... | 38. | 1... |
| 20 2260 | BAUGO COMMUNITY SCHOOLS | 23... | 109. | 50. | 60. | 1... |
| 20 2270 | CONCORD COMMUNITY SCHOOLS | 0. | 149. | ... | 1... | ... |
| 20 2275 | MIDDLEBURY COMMUNITY SCHOOLS | 31... | 111. | 0. | 7... | 1... |
| 20 2285 | WA-NEE COMMUNITY SCHOOLS | 607. | 13... | 200. | 91. | ... |
| 20 2305 | ELKHART COMMUNITY SCHOOLS | 722. | 61... | 1405. | 543. | 1... |
| 20 2315 | GOSHEN COMMUNITY SCHOOLS | 309. | 251. | 180. | 155. | ... |
| 21 2395 | FAYETTE COUNTY SCHOOL CORP | 1243. | 404. | ... | 227. | ... |
| 22 2400 | N ALBANY-FLOYD CO. CONS SCH CORP | 21... | 579. | 3... | 0. | 1... |
| 23 2435 | ATTICA CONSOLIDATED SCHOOL CORP | 203. | 118. | 51. | 40. | 1... |
| 23 2440 | COVINGTON COMMUNITY SCHOOL CORP | 181. | 75. | ... | 40. | 1... |
| 23 2455 | SOUTHEAST FOUNTAIN SCHOOL CORP | 397. | 123. | 55. | 56. | 1... |
| 24 2475 | FRANKLIN COUNTY COMM SCH CORP | 274. | 241. | 160. | 52. | ... |
| 25 2640 | UNION TOWNSHIP SCHOOLS | 0. | 0. | 0. | 0. | ... |
| 25 2645 | ROCHESTER COMMUNITY SCHOOL CORP | 165. | 0. | 134. | 65. | ... |
| 25 2650 | CASTON SCHOOL CORPORATION | 271. | 0. | ... | ... | ... |
| 26 2725 | EAST GIBSON SCHOOL CORPORATION | ... | 11. | 14... | 51. | 1... |
| 26 2735 | NORTH GIBSON SCHOOL CORPORATION | 442. | 135. | 308. | 90. | ... |
| 26 2765 | SOUTH GIBSON SCHOOL CORPORATION | 304. | 120. | 12... | 70. | ... |
| 27 2815 | EASTBROOK COMMUNITY SCHOOL CORP | 429. | 1... | 25. | 41. | ... |
| 27 2825 | MADISON-GRANT UNITED SCHOOL CORP | 57... | 128. | 116. | 94. | ... |
| 27 2855 | MISSISSINEWA COMM SCHOOLS CORP | 20... | 229. | 19... | 117. | ... |
| 27 2865 | MARION COMMUNITY SCHOOLS | 24... | 74... | ... | 35... | 10... |
| 28 2920 | BLOOMFIELD SCHOOL DISTRICT | 10... | 9... | ... | 38. | 11... |
| 28 2930 | CENTRAL SCHOOL DISTRICT | 18... | 19. | 4. | 13. | ... |
| 28 2940 | EASTERN CONS SCHOOL DIST | 271. | 0. | 31. | 3... | ... |
| 28 2950 | LINTON-STOCKTON SCHOOL CORP | 1... | 103. | 73. | 51. | 1... |
| 28 2960 | M S D SHAKAMAK SCHOOLS | 17... | 11... | 34. | 34. | 1... |
| 28 2970 | WASHINGTON-STAFFORD CONS | 44... | 1... | 3... | 0. | ... |
| 28 2980 | WORTHINGTON-JEFFERSON CONS SCH | 1... | 3. | ... | 1... | ... |
| 29 3005 | HAMILTON SOUTHEASTERN SCHOOLS | 47. | 1... | 18. | 5... | 1... |
| 29 3025 | HAMILTON HEIGHTS SCHOOL CORP | 284. | 11. | 5... | 5... | 1... |
| 29 3030 | WESTFIELD-WASHINGTON SCHOOLS | 3... | 1... | ... | 43. | 1... |
| 29 3055 | MARION-ADAMS SCHOOLS | 384. | 12. | 3... | 3... | 1... |
| 29 3060 | CARMEL CLAY SCHOOLS | 66... | 25... | 17... | ... | ... |
| 29 3070 | NOBLESVILLE SCHOOLS | 401. | 14... | 1... | 13... | ... |
| 30 3115 | SOUTHERN HANCOCK CO COMM SCH COR | 3... | 0. | ... | 0. | ... |
| 30 3125 | GREENFIELD-CENTRAL COMM SCHOOLS | 97. | 0. | ... | 13... | ... |
| 30 3135 | MT VERNON COMMUNITY SCHOOL CORP | 42. | 0. | 4... | 0. | ... |





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APPENDIX C (Continued)

| | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-12 ADM |
|---|---|---|---|---|---|---|
| 30 3145 | EASTERN HANCOCK CO COMM SCH CORP | 61. | 9. | 89. | 0. | 1363. |
| 31 3160 | FRANKLIN TOWNSHIP SCHOOLS | 100. | 45. | 0. | 11. | 975. |
| 31 3180 | NORTH CENTRAL COMM SCHOOL CORP | 231. | 146. | 88. | 0. | 1995. |
| 31 3190 | SOUTH HARRISON SCHOOL CORP | 318. | 206. | 114. | 80. | 2858. |
| 32 3295 | NORTH WEST HENDRICKS SCHOOLS | 0. | 7. | 0. | 0. | 1269. |
| 32 3305 | BROWNSBURG COMMUNITY SCHOOL CORP | 439. | 125. | 188. | 0. | 3637. |
| 32 3315 | AVON COMMUNITY SCHOOL CORP | 147. | 125. | 19. | 0. | 2275. |
| 32 3325 | DANVILLE COMMUNITY SCHOOL CORP | 393. | 105. | 68. | 58. | 1836. |
| 32 3330 | PLAINFIELD COMMUNITY SCHOOL CORP | 346. | 121. | 78. | 126. | 3405. |
| 32 3335 | MILL CREEK COMMUNITY SCHOOL CORP | 239. | 93. | 110. | 0. | 1919. |
| 33 3405 | BLUE RIVER VALLEY SCHOOL CORP | 248. | 63. | 0. | 36. | 1271. |
| 33 3415 | SOUTH HENRY SCHOOL CORP | 293. | 104. | 19. | 41. | 1199. |
| 33 3435 | NORTHWESTERN SCH CORP HENRY CO | 336. | 93. | 109. | 68. | 1878. |
| 33 3445 | NEW CASTLE COMMUNITY SCHOOL CORP | 706. | 277. | 442. | 209. | 5860. |
| 33 3455 | C A BEARD MEMORIAL SCHOOL CORP | 296. | 0. | 206. | 69. | 1944. |
| 34 3460 | TAYLOR COMMUNITY SCHOOL CORP | 0. | 99. | 65. | 0. | 2425. |
| 34 3470 | NORTHWESTERN COMMUNITY SCH CORP | 269. | 89. | 114. | 75. | 2301. |
| 34 3480 | EASTERN-HOWARD COMM SCHOOL CORP | 188. | 62. | 11. | 40. | 1492. |
| 34 3490 | WESTERN SCHOOL CORP | 560. | 77. | 41. | 88. | 2454. |
| 34 3500 | KOKOMO-CENTER TWP CONS SCH CORP | 1145. | 786. | 795. | 410. | 11504. |
| 35 3625 | HUNTINGTON CO COMMUNITY SCH CORP | 1077. | 453. | 282. | 267. | 7437. |
| 36 3640 | CARR TOWNSHIP SCHOOLS | 0. | 0. | 0. | 10. | 350. |
| 36 3675 | SEYMOUR COMMUNITY SCHOOLS | 553. | 240. | 203. | 165. | 5966. |
| 36 3695 | BROWNSTOWN CENTRAL COMM SCH CORP | 383. | 122. | 86. | 69. | 1924. |
| 36 3710 | M S D VERNON TOWNSHIP | 280. | 12. | 23. | 31. | 873. |
| 37 3785 | KANKAKEE VALLEY SCHOOL CORP | 442. | 138. | 123. | 0. | 2291. |
| 37 3815 | RENSSELAER CENTRAL SCHOOL CORP | 118. | 120. | 112. | 73. | 2032. |
| 38 3945 | JAY SCHOOL CORP | 472. | 356. | 262. | 213. | 5564. |
| 39 3995 | MADISON CONSOLIDATED SCHOOLS | 495. | 232. | 305. | 142. | 4264. |
| 39 4000 | SOUTHWESTERN-JEFFERSON CO CONS | 157. | 76. | 150. | 60. | 1610. |
| 40 4015 | JENNINGS COUNTY SCHOOL CORP | 636. | 297. | 291. | 0. | 4014. |
| 41 4145 | CLARK-PLEASANT COMM SCHOOL CORP | 353. | 100. | 46. | 0. | 2760. |
| 41 4205 | CENTER GROVE COMMUNITY SCH CORP | 270. | 90. | 136. | 0. | 3380. |
| 41 4215 | EDINBURG COMMUNITY SCHOOL CORP | 140. | 0. | 58. | 44. | 1410. |
| 41 4225 | FRANKLIN COMMUNITY SCHOOL CORP | 417. | 287. | 24. | 113. | 3782. |
| 41 4245 | GREENWOOD COMMUNITY SCHOOL CORP | 0. | 80. | 237. | 0. | 3314. |
| 41 4255 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 197. | 0. | 108. | 0. | 1907. |
| 42 4315 | NORTH KNOX SCHOOL CORP | 217. | 185. | 185. | 70. | 2109. |
| 42 4325 | SOUTH KNOX SCHOOL CORP | 351. | 110. | 171. | 41. | 1427. |
| 42 4335 | VINCENNES COMMUNITY SCHOOL CORP | 537. | 290. | 422. | 140. | 4197. |
| 43 4345 | LAKELAND COMMUNITY SCHOOL CORP | 461. | 166. | 111. | 108. | 2948. |
| 43 4415 | WARSAW COMMUNITY SCHOOLS | 549. | 290. | 247. | 224. | 5387. |
| 43 4445 | TIPPECANOE VALLEY SCHOOL CORP | 200. | 115. | 110. | 66. | 2068. |
| 43 4455 | WHITKO COMMUNITY SCHOOL CORP | 336. | 28. | 107. | 79. | 2143. |
| 44 4515 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 549. | 162. | 224. | 73. | 1803. |





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APPENDIX C (Continued)

| DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-12 ADM |
|---|---|---|---|---|---|
| 44 4525 WESTVIEW SCHOOL CORPORATION | 29. | 94. | 196. | 38. | 1578. |
| 44 4535 LAKELAND SCHOOL CORPORATION | 260. | 170. | 60. | 91. | 2[illegible]6. |
| 45 4580 HANOVER-COMMUNITY SCHOOL CORP | 0. | 0. | 117. | 54. | 1[illegible]. |
| 45 4590 HOBART TOWNSHIP SCHOOLS | 208. | 0. | 370. | 90. | 2320. |
| 45 4600 ROSS TOWNSHIP SCHOOL CORP | 362. | 0. | 413. | 247. | 7022. |
| 45 4615 LAKE CENTRAL SCHOOL CORP | 120. | 240. | 288. | 143. | 4071. |
| 45 4645 TRI-CREEK SCHOOL CORP | 418. | 0. | 437. | 114. | 3473. |
| 45 4650 LAKE RIDGE SCHOOLS | 197. | 0. | 982. | 178. | 4987. |
| 45 4660 CROWN POINT COMMUNITY SCH CORP | 391. | 0. | 362. | 145. | 5956. |
| 45 4670 EAST CHICAGO CITY SCHOOLS | 44. | 502. | 2502. | 341. | 8406. |
| 45 4680 EAST GARY CITY SCHOOLS | 56. | 0. | 389. | 84. | 2229. |
| 45 4690 GARY COMMUNITY SCHOOL CORP | 1423. | 3099. | 10777. | 1338. | 39738. |
| 45 4700 GRIFFITH PUBLIC SCHOOLS | 53. | 0. | 428. | 153. | 3996. |
| 45 4710 HAMMOND CITY SCHOOLS | 2207. | 1760. | 2184. | 796. | 20329. |
| 45 4720 HIGHLAND TOWN SCHOOLS | 0. | 0. | 332. | 238. | 7039. |
| 45 4730 SCHOOL CITY OF HOBART | 354. | 0. | 259. | 162. | 4971. |
| 45 4740 MUNSTER COMMUNITY SCHOOLS | 146. | 117. | 123. | 159. | 4[illegible]. |
| 45 4760 WHITING CITY SCHOOLS | 0. | 0. | 237. | 45. | 94[illegible]. |
| 46 4770 CASS TOWNSHIP SCHOOLS | 0. | 0. | 50. | 22. | 343. |
| 46 4790 DEWEY TOWNSHIP SCHOOLS | 86. | 0. | 0. | 9. | 324. |
| 46 4805 NEW PRAIRIE UNITED SCHOOL CORP | 644. | 124. | 57. | 70. | 2[illegible]. |
| 46 4860 NEW DURHAM TOWNSHIP SCHOOLS | 28. | 0. | 0. | 25. | 76[illegible]. |
| 46 4925 MICHIGAN CITY AREA SCHOOLS | 800. | 978. | 1165. | 474. | 11703. |
| 46 4940 CLINTON-HANNA-NOBLE CONS S DIST | 19. | 111. | 60. | 21. | 3[illegible]. |
| 46 4945 LAPORTE COMMUNITY SCHOOL CORP | 98. | 238. | 527. | 264. | 7250. |
| 47 5075 NORTH LAWRENCE COMMUNITY SCHOOLS | 976. | 645. | 440. | 186. | 6467. |
| 47 5085 MITCHELL COMMUNITY SCHOOLS | 227. | 128. | 125. | 44. | 2201. |
| 48 5245 WEST CENTRAL COMMUNITY SCH CORP | 354. | 129. | 100. | 103. | 3144. |
| 48 5255 SOUTH MADISON COMMUNITY SCH CORP | 516. | 0. | 23. | 0. | 2[illegible]. |
| 48 5265 ALEXANDRIA COMMUNITY SCHOOL CORP | 184. | 127. | 141. | 92. | 2[illegible]. |
| 48 5275 ANDERSON COMMUNITY SCHOOL CORP | 2174. | 891. | 1300. | 706. | 17712. |
| 48 5280 ELWOOD COMMUNITY SCHOOL CORP | 539. | 197. | 323. | 101. | 3126. |
| 49 5300 M S D DECATUR TOWNSHIP | 484. | 177. | 190. | 115. | 4[illegible]. |
| 49 5310 FRANKLIN TOWNSHIP COMM SCH CORP | 170. | 55. | 151. | 0. | 27[illegible]. |
| 49 5330 M S D LAWRENCE TOWNSHIP | 534. | 446. | 445. | 264. | 9190. |
| 49 5340 M S D PERRY TOWNSHIP | 1100. | 310. | 495. | 429. | 12413. |
| 49 5350 M S D PIKE TOWNSHIP | 331. | 337. | 35. | 107. | 3[illegible]. |
| 49 5360 M S D WARREN TOWNSHIP | 60. | 501. | 579. | 315. | 10[illegible]. |
| 49 5370 M S D WASHINGTON TOWNSHIP | 840. | 755. | 852. | 445. | 13[illegible]. |
| 49 5375 M S D WAYNE TOWNSHIP | 1743. | 694. | 933. | 411. | 11950. |
| 49 5380 BEECH GROVE CITY SCHOOLS | 393. | 50. | 133. | 95. | 27[illegible]. |
| 49 5385 INDIANAPOLIS PUBLIC SCHOOLS | 2117. | 5300. | 14017. | 3271. | 85570. |
| 49 5400 SPEEDWAY CITY SCHOOLS | 0. | 70. | 123. | 67. | 21[illegible]. |
| 50 5455 CULVER COMMUNITY SCHOOLS CORP | 282. | 0. | 91. | 52. | 14[illegible]. |
| 50 5470 ARGOS COMMUNITY SCHOOLS | 188. | 0. | 42. | 31. | [illegible]. |





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APPENDIX C (Continued)

| | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | [illegible] | [illegible] |
|---|---|---|---|---|---|---|
| 50 5480 | BREMEN PUBLIC SCHOOLS | 255. | 35. | 137. | 44. | [illegible] |
| 50 5485 | PLYMOUTH COMMUNITY SCHOOL CORP | 341. | 0. | 149. | 102. | [illegible] |
| 50 5495 | TRITON SCHOOL CORPORATION | 185. | 0. | 21. | 38. | [illegible] |
| 51 5520 | SHOALS COMMUNITY SCHOOL CORP | 142. | 123. | 103. | 28. | [illegible] |
| 51 5525 | LOOGOOTEE COMMUNITY SCHOOL CORP | 154. | 35. | 92. | 32. | [illegible] |
| 52 5615 | MACONAQUAH SCHOOL CORP | 335. | 174. | 202. | 116. | [illegible] |
| 52 5620 | NORTH MIAMI CONS SCHOOL DIST | 315. | 0. | 90. | 56. | [illegible] |
| 52 5625 | OAK HILL UNITED SCHOOL CORP | 510. | 169. | 195. | 66. | [illegible] |
| 52 5635 | PERU COMMUNITY SCHOOLS | 289. | 265. | 226. | 134. | [illegible] |
| 53 5705 | RICHLAND BEANBLOSSOM COMM SCH CO | 250. | 92. | 43. | 59. | [illegible] |
| 53 5740 | MONROE COUNTY COMMUNITY SCH CORP | 1538. | 857. | 620. | 413. | [illegible] |
| 54 5835 | NORTH MONTGOMERY COMM SCH CORP | 315. | 207. | 184. | 95. | [illegible] |
| 54 5845 | SOUTH MONTGOMERY COMM SCH CORP | 419. | 184. | 153. | 74. | [illegible] |
| 54 5855 | CRAWFORDSVILLE COMMUNITY SCHOOLS | 132. | 184. | 74. | 93. | [illegible] |
| 55 5900 | MONROE-GREGG SCHOOL DISTRICT | 214. | 9. | 23. | 0. | [illegible] |
| 55 5910 | EMINENCE CONS SCHOOL CORP | 169. | 50. | 15. | 15. | [illegible] |
| 55 5925 | M S D MARTINSVILLE SCHOOLS | 681. | 392. | 291. | 0. | [illegible] |
| 55 5930 | MOORESVILLE CONS SCHOOL CORP | 561. | 226. | 192. | 0. | [illegible] |
| 56 5945 | NORTH NEWTON SCHOOL CORP | 340. | 123. | 113. | 69. | [illegible] |
| 56 5995 | SOUTH NEWTON SCHOOL CORP | 222. | 87. | 51. | 52. | [illegible] |
| 57 6055 | CENTRAL NOBLE COMM SCHOOLS CORP | 385. | 140. | 67. | 50. | [illegible] |
| 57 6060 | EAST NOBLE SCHOOL CORP | 743. | 338. | 175. | 147. | [illegible] |
| 57 6065 | WEST NOBLE SCHOOL CORPORATION | 513. | 145. | 68. | 74. | [illegible] |
| 58 6080 | RISING SUN-OHIO CO COMM SCH CORP | 153. | 105. | 43. | 0. | [illegible] |
| 59 6145 | ORLEANS COMMUNITY SCHOOLS | 157. | 58. | 40. | 26. | [illegible] |
| 59 6155 | PAOLI COMMUNITY SCHOOL CORP | 293. | 100. | 210. | 46. | [illegible] |
| 59 6160 | SPRINGS VALLEY COMM SCHOOL CORP | 208. | 65. | 32. | 30. | [illegible] |
| 60 6195 | SPENCER-OWEN COMMUNITY SCHOOLS | 377. | 153. | 150. | 0. | [illegible] |
| 61 6260 | SOUTHWEST PARKE COMM SCHOOL CORP | 234. | 80. | 61. | 47. | [illegible] |
| 61 6300 | ROCKVILLE COMMUNITY SCHOOLS | 157. | 60. | 50. | 0. | [illegible] |
| 61 6310 | TURKEY RUN COMMUNITY SCHOOL CORP | 128. | 7. | 64. | 18. | [illegible] |
| 62 6325 | PERRY CENTRAL COMM SCHOOLS CORP | 0. | 21. | 181. | 40. | [illegible] |
| 62 6340 | CANNELTON CITY SCHOOLS | 93. | 15. | 13. | 14. | [illegible] |
| 62 6350 | TELL CITY-TROY TWP SCHOOL CORP | 267. | 92. | 224. | 81. | [illegible] |
| 63 6445 | PIKE COUNTY SCHOOL CORP | 321. | 144. | 221. | 70. | [illegible] |
| 64 6460 | BOONE TOWNSHIP SCHOOLS | 52. | 0. | 0. | 20. | [illegible] |
| 64 6470 | DUNELAND SCHOOL CORPORATION | 340. | 0. | 101. | 107. | [illegible] |
| 64 6490 | MORGAN TOWNSHIP SCHOOLS | 132. | 0. | 35. | 13. | [illegible] |
| 64 6510 | PLEASANT TOWNSHIP SCHOOLS | 105. | 0. | 51. | 30. | [illegible] |
| 64 6520 | PORTER TOWNSHIP SCHOOLS | 120. | 0. | 65. | 31. | [illegible] |
| 64 6530 | UNION TOWNSHIP SCHOOLS | 90. | 0. | 0. | 17. | [illegible] |
| 64 6540 | WASHINGTON TOWNSHIP SCHOOLS | 97. | 0. | 9. | 14. | [illegible] |
| 64 6550 | PORTAGE TOWNSHIP SCHOOLS | 778. | 0. | 229. | 352. | [illegible] |
| 64 6560 | VALPARAISO COMMUNITY SCHOOLS | 401. | 0. | 184. | 209. | [illegible] |
| 65 6590 | M S D MOUNT VERNON | 332. | 158. | 206. | 114. | [illegible] |





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APPENDIX C (Continued)

| | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-12 ADM |
|---|---|---|---|---|---|---|
| 65 6600 | M S D NORTH POSEY COUNTY SCHOOLS | 489. | 120. | 13. | 53. | 1737. |
| 65 6610 | NEW HARMONY TOWN & TWP CONS SCH | 14. | 6. | 108. | 10. | 332. |
| 66 6620 | EASTERN PULASKI COMM SCHOOL CORP | 194. | 0. | 84. | 47. | 1553. |
| 66 6630 | WEST CENTRAL SCHOOL CORP | 303. | 77. | 4. | 35. | 1243. |
| 67 6705 | SOUTH PUTNAM COMMUNITY SCHOOLS | 329. | 64. | 9. | 38. | 1340. |
| 67 6715 | NORTH PUTNAM COMMUNITY SCHOOLS | 312. | 77. | 115. | 51. | 1666. |
| 67 6750 | CLOVERDALE COMMUNITY SCHOOLS | 117. | 34. | 81. | 31. | 1139. |
| 67 6755 | GREENCASTLE COMMUNITY SCHOOLS | 340. | 95. | 130. | 20. | 2137. |
| 68 6795 | UNION SCHOOL CORPORATION | 232. | 15. | 80. | 23. | 972. |
| 68 6805 | RANDOLPH SOUTHERN SCHOOL CORP | 279. | 64. | 16. | 32. | 954. |
| 68 6820 | MONROE CENTRAL SCHOOL CORP | 216. | 59. | 106. | 43. | 1322. |
| 68 6825 | RANDOLPH CENTRAL SCHOOL CORP | 541. | 157. | 99. | 39. | 2300. |
| 68 6835 | RANDOLPH EASTERN SCHOOL CORP | 349. | 106. | 13. | 54. | 1554. |
| 69 6865 | SOUTH RIPLEY COMMUNITY SCH CORP | 47. | 0. | 90. | 40. | 1481. |
| 69 6895 | BATESVILLE COMMUNITY SCHOOL CORP | 191. | 98. | 124. | 72. | 1446. |
| 69 6900 | JAC-CEN-DEL COMMUNITY SCH CORP | 48. | 0. | 114. | 36. | 1357. |
| 69 6910 | MILAN COMMUNITY SCHOOL CORP | 235. | 0. | 107. | 28. | 1066. |
| 70 6995 | RUSHVILLE CONSOLIDATED SCHOOLS | 809. | 272. | 314. | 141. | 3961. |
| 71 7150 | POLK-LINCOLN-JOHNSON SCHOOL CORP | 198. | 0. | 64. | 42. | 1203. |
| 71 7175 | PENN-HARRIS-MADISON SCHOOL CORP | 15. | 0. | 329. | 230. | 6374. |
| 71 7200 | MISHAWAKA CITY SCHOOLS | 30. | 0. | 819. | 253. | 6021. |
| 71 7205 | SOUTH BEND COMMUNITY SCHOOL CORP | 2902. | 1333. | 3735. | 1153. | 30804. |
| 71 7215 | UNION-NORTH UNITED SCHOOL CORP | 365. | 0. | 166. | 50. | 1313. |
| 72 7230 | SCOTT COUNTY SCHOOL DISTRICT 1 | 0. | 168. | 39. | 45. | 1744. |
| 72 7255 | SCOTT COUNTY SCHOOL DISTRICT 2 | 430. | 130. | 124. | 0. | 2560. |
| 73 7285 | SHELBY EASTERN SCHOOLS | 232. | 0. | 44. | 0. | 2037. |
| 73 7350 | NORTHWESTERN CONS SCHOOL CORP | 355. | 0. | 197. | 69. | 1914. |
| 73 7360 | SOUTHWESTERN CON SCH SHELBY CO | 83. | 0. | 33. | 0. | 970. |
| 73 7365 | SHELBYVILLE CENTRAL SCHOOLS | 0. | 0. | 252. | 144. | 4349. |
| 74 7385 | NORTH SPENCER COUNTY SCHOOL CORP | 458. | 148. | 68. | 77. | 2280. |
| 74 7445 | SOUTH SPENCER COUNTY SCHOOL CORP | 14. | 111. | 97. | 63. | 1983. |
| 75 7495 | OREGON-DAVIS SCHOOL CORPORATION | 41. | 0. | 0. | 30. | 954. |
| 75 7515 | NORTH JUDSON-SAN PIERRE SCH CORP | 437. | 0. | 142. | 57. | 1961. |
| 75 7525 | KNOX COMMUNITY SCHOOL CORP | 353. | 0. | 61. | 60. | 2107. |
| 76 7605 | M S D FREMONT SCHOOLS | 101. | 56. | 35. | 27. | 938. |
| 76 7610 | HAMILTON COMMUNITY SCHOOLS | 129. | 50. | 103. | 25. | 769. |
| 76 7615 | M S D STEUBEN COUNTY SCHOOLS | 88. | 149. | 103. | 98. | 2833. |
| 77 7645 | NORTHEAST SCHOOL CORP | 146. | 136. | 146. | 77. | 2054. |
| 77 7715 | SOUTHWEST SCHOOL CORP | 355. | 126. | 137. | 74. | 1435. |
| 78 7775 | SWITZERLAND COUNTY SCHOOL CORP | 274. | 98. | 65. | 55. | 1514. |
| 79 7855 | LAFAYETTE SCHOOL CORPORATION | 90. | 608. | 562. | 491. | 9783. |
| 79 7865 | TIPPECANOE SCHOOL CORP | 1169. | 458. | 528. | 280. | 7104. |
| 79 7875 | WEST LAFAYETTE COMM SCHOOL CORP | 16. | 121. | 220. | 93. | 2480. |
| 80 7935 | NORTHERN COMM SCHS TIPTON CO | 260. | 54. | 111. | 45. | 1329. |
| 80 7945 | TIPTON COMMUNITY SCHOOL CORP | 529. | 135. | 0. | 91. | 2503. |



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APPENDIX C (Continued)

| | DISTRICT NUMBER AND NAME | SP ED | VOC ED | COMP | KGN | 1-12 ADM |
|---|---|---|---|---|---|---|
| 81 | 7950 UNION COUNTY SCHOOL CORP | 243. | 178. | 53. | 54. | 1747. |
| 82 | 7995 EVANSVILLE-VANDERBURGH SCH CORP | 1824. | 2067. | 2909. | 1045. | 26912. |
| 83 | 8010 NORTH VERMILLION COMM SCH CORP | 180. | 43. | 82. | 39. | 1075. |
| 83 | 8020 SOUTH VERMILLION COMM SCH CORP | 451. | 39. | 148. | 69. | 2360. |
| 84 | 8030 VIGO COUNTY SCHOOL CORP | 2297. | 1667. | 2228. | 886. | 20645. |
| 85 | 8045 MANCHESTER COMMUNITY SCHOOLS | 283. | 116. | 100. | 60. | 1591. |
| 85 | 8050 M S D WABASH COUNTY SCHOOLS | 749. | 216. | 274. | 106. | 3281. |
| 85 | 8060 WABASH CITY SCHOOLS | 0. | 287. | 96. | 103. | 2721. |
| 86 | 8115 M S D OF WARREN COUNTY | 518. | 257. | 58. | 0. | 1552. |
| 87 | 8130 WARRICK COUNTY SCHOOL CORP | 345. | 368. | 338. | 281. | 7727. |
| 88 | 8205 SALEM COMMUNITY SCHOOLS | 328. | 109. | 122. | 55. | 2173. |
| 88 | 8215 EAST WASHINGTON SCHOOL CORP | 112. | 20. | 60. | 18. | 1244. |
| 88 | 8220 WEST WASHINGTON SCHOOL CORP | 412. | 0. | 95. | 39. | 1213. |
| 89 | 8305 NETTLE CREEK SCHOOL CORP | 324. | 103. | 131. | 66. | 1700. |
| 89 | 8355 WESTERN WAYNE SCHOOLS | 343. | 110. | 225. | 58. | 1701. |
| 89 | 8360 CENTERVILLE-ABINGTON COMM SCHS | 328. | 170. | 90. | 69. | 1990. |
| 89 | 8375 NORTHEASTERN WAYNE SCHOOLS | 89. | 84. | 183. | 48. | 1665. |
| 89 | 8385 RICHMOND COMMUNITY SCHOOL CORP | 233. | 605. | 1219. | 420. | 10119. |
| 90 | 8425 SOUTHERN WELLS COMMUNITY SCHOOLS | 313. | 0. | 74. | 41. | 1239. |
| 90 | 8435 NORTHERN WELLS COMMUNITY SCHOOLS | 0. | 55. | 46. | 68. | 2451. |
| 90 | 8445 M S D BLUFFTON-HARRISON | 132. | 118. | 100. | 69. | 2147. |
| 91 | 8515 NORTH WHITE SCHOOL CORP | 170. | 0. | 79. | 0. | 1137. |
| 91 | 8525 FRONTIER SCHOOL CORPORATION | 123. | 59. | 11. | 31. | 821. |
| 91 | 8535 TRI-COUNTY SCHOOL CORP | 169. | 80. | 61. | 0. | 993. |
| 91 | 8565 TWIN LAKES SCHOOL CORP | 567. | 29. | 64. | 102. | 2061. |
| 92 | 8580 COLUMBIA TOWNSHIP SCHOOLS | 0. | 0. | 0. | 20. | 331. |
| 92 | 8590 ETNA-TROY TOWNSHIP SCHOOLS | 0. | 0. | 18. | 13. | 240. |
| 92 | 8600 JEFFERSON TOWNSHIP SCHOOLS | 0. | 0. | 0. | 13. | 283. |
| 92 | 8625 SMITH-GREEN COMMUNITY SCHOOLS | 239. | 34. | 54. | 53. | 1441. |
| 92 | 8630 THORNCREEK TOWNSHIP SCHOOLS | 0. | 0. | 44. | 23. | 414. |
| 92 | 8640 UNION TOWNSHIP SCHOOLS | 0. | 0. | 79. | 16. | 235. |
| 92 | 8650 WASHINGTON TOWNSHIP SCHOOLS | 0. | 0. | 11. | 11. | 193. |
| 92 | 8660 COLUMBIA CITY JT HIGH SCHOOL | 448. | 0. | 40. | 0. | 1249. |
| 92 | 8665 COLUMBIA CITY SCHOOLS | 0. | 40. | 38. | 27. | 699. |
| ***** | STATE TOTALS ***** | 110590. | 58363. | 94266. | 37128. | 1131334. |



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## SCHOOL TRANSPORTATION IN INDIANA

In hearings held in four locations in Indiana during this study, much concern was expressed, by school administrators and laymen alike, over transportation problems ranging from increasing costs to unequal service. The present transportation allocation formula was generally considered to be inadequate to meet the dynamic problems related to density, busing for desegregation, spiraling oil prices, inflation generally, and labor problems. Sentiment for state level statutory reformulation and more adequate funding appeared persistently and uniformly throughout the state.

This section of the study suggests criteria for an adequate program, analyzes the present school transportation program in Indiana, draws conclusions, and makes recommendations for improving statewide funding.

### Other States

State programs for the financing of pupil transportation are of great variety. All but three states have assumed some financial responsibility for pupil transportation. Twenty-seven states have included transportation in their minimum foundation plan. Two states provide funds through flat grants while nineteen assume a percentage of the cost.

Approved or actual expenditures are reimbursed by twenty states. Different formulas for reimbursement have been used by the states with twelve including mileage in their formulas. Nine states use density

for calculation of reimbursable transportation cost. Density has usually been calculated by one of two methods: (1) number of students transported divided by number of square miles in the district, or (2) number of students transported divided by bus miles to and from school.

Allowances for adverse road conditions have been deemphasized in state plans for pupil transportation funding and are now used by only two states. This, of course, is due to general improvements in roads throughout the country. Seven states consider vehicle depreciation as an element of transportation cost for which the state provides reimbursement. Sixteen states make special provision for handicapped children.

Although state plans for the financing of pupil transportation have often been elaborate and comprehensive, it should be noted that more than one-half of this expenditure is paid out of local funds if the entire country is considered.[1]

## Criteria for Evaluating State Aid Formulas

Featherston and Culp have given evaluative criteria for state aid plans for pupil transportation funding.[2] The first being whether the state aid plan has accounted for legitimate factors which have affected pupil transportation cost. Has the state formula eliminated economic,

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[1]"Financing the Public Schools of Kentucky " (A study prepared by the National Educational Finance Project for the Kentucky Department of Education, 1973), p. 277.

[2]E. Glenn Featherston and D. P. Culp, Pupil Transportation (New York: Harper and Row, 1965), pp. 64-68.

social, or geographic inequalities which have hindered school districts in the transportation of their students?

A second criterion is that the state aid formula should be relatively simple while retaining accuracy. A simple formula allows local administrators to estimate the state entitlement with greater ease while eliminating complicated record keeping or extensive statistical work at the district level. Simplicity, while important, should not give way to accuracy in the state formula. The simpler the formula, the more likely will be the prospect of inaccurate measurement of some extremes of need at the local level. An ideal formula will combine simplicity with the ability to meet local needs.

The third criterion for a state transportation formula is that it not be susceptible to local manipulation. If the school district can control the factors which affect its own funding for transportation, it may alter those factors to suit its advantage at the cost of reduced efficiency. An example of this would be the running of inefficient routes when mileage is reimbursed by the state.

A fourth criterion requires that certain aspects of the state funding program be based on experience. One may theorize as to what some elements of the transportation program should cost but collection and use of data bearing on past performance is the most defensible method for computing costs. On the other hand, care should be taken to prevent past inefficiencies and inadequacies of operation to shape the transportation program of the future. In general, the use of state average cost in some aspects of the funding will promote efficiency.

The fifth criterion maintains that funding of transportation should determine local needs as objectively as possible. State standards should be applied to local districts equally unless extreme hardship is a consequence. In some cases, local needs may be so different from state requirements that subjective judgments will be necessary to achieve equality of educational opportunity for students of some school districts. A state plan should cover such contingencies.

The sixth criterion provides that the state pupil transportation plan should promote efficiency at the local level. This may be accomplished to some degree by the use of state average costs for funding purposes. Efficiency also can be promoted by state approval and monitoring of local programs.

The National Educational Finance Project, in a study of Kentucky's school transportation system, stated the main criterion for a state's transportation funding program in this way: "Any state must take into account factors which cause variations in determining and justifying the cost of transportation services."[4]

Although state formulas for the financing of transportation differ considerably, those which follow the above criteria should meet the public's demand for full value on every dollar invested in educational services.

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[4]"Financing the Public Schools of Kentucky," p. 277.

## Density and Related Factors

Some state programs for financing pupil transportation are rooted, at least indirectly, in the work of Mort and Johns. Each sought to use population density as an independent variable for the assessment of transportation need and cost.

Mort introduced the idea of density into the problem of determining the need for school transportation. The cornerstone of Mort's analysis of educational costs was a two-group scheme. One group consisted of costs that are equal for all classrooms or teacher units of all communities. The other group included the costs of special provisions, such as transportation, which were not required of all communities.[5]

"Mort attempted no fundamental solution for the problem of measuring transportation costs," nevertheless, his work is instructive.[6] Two suggestions were given for the funding of transportation. One was to ". . . consider all rural school population as if it were attending one-teacher schools, assuming that the extra allotment to consolidated schools on the basis of the one-teacher schools that they supplant, would take care of transportation."[7] The assumption was that consolidated schools incurred a larger transportation expense than one-room schools. On the other hand, one-room schools were deemed by Mort as having greater need so they were allotted greater weight in relation

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[5]Paul R. Mort, The Measurement of Educational Need (New York: Columbia University Teachers College Bureau of Publications, 1923), p. 8.

[6]Asael C. Lambert, School Transportation (Stanford University: Stanford University Press, 1938), p. 52.

[7]Mort, p. 61.

to financial entitlement. The result of Mort's plan was more state funding to consolidated rural schools to take care of transportation costs.

Johns identified the allocation problem for transportation as follows: "The problem is to find the relationship that exists between the percent of the average daily attendance transported and the density of school population, and express it objectively in terms of a mathematical relationship."[8]

Johns, using data from five states, found that density of school population was predictive of per pupil transportation costs. This relationship, he felt, was suitable for use in a state formula for the funding of transportation. The procedure for developing the formula involved determining transportation costs in each district on a uniform basis; ascertaining transportation cost per pupil in each district and plotting a curve of "best fit" to determine the allocation amount per pupil.[9]

These conclusions by Johns have been verified and relied upon in many states. Indeed, Indiana's transportation formula today accepts the basic premise that it costs more to transport pupils in more sparsely populated areas.

Approvable costs are difficult to derive, but are an important element in any formula. Approvable costs range from very precise and

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[8]Roe L. Johns, "Determining Pupil Transportation Costs," The Nation's Schools, XLIII, No. 2 (February, 1949), pp. 48-49.

[9]R. L. Johns and Edgar Morphet, Financing the Public Schools (Englewood Cliffs, New Jersey: Prentice Hall, 1960), p. 350.

strictly construed formulas in some states to the more *laissez faire* reimbursement methods in others. Under the latter method, the state assumes the local school district is efficient and simply reimburses the local districts for a given percentage of the cost. If density is taken into account, the total allocation is a function of reimbursable expenditures adjusted for density.

A proper formula should provide a simple mechanism for promoting efficiency while, at the same time, recognizing legitimate costs due to density.

## Density in School Districts

Data for Indiana school corporations make it possible to determine both linear and area density. Linear density is found by dividing the total miles traveled into the number of pupils transported, while area density is determined by dividing the square miles of the school district into the number of pupils transported. Some states further refine the area density by using net square miles as a divisor. Net square miles is ascertained by subtracting the square miles not primarily served from the total square miles in the school corporation.

Linear density among all school corporations in Indiana ranges from 0.773 to 10.115. Area density ranges from 4.274 to 339.950. Some of the more striking variations in density among school corporations now transporting pupils are shown in Table 1.

Table 1

LINEAR AND AREA DENSITY FOR TRANSPORTED PUPILS FOR SELECTED INDIANA SCHOOL CORPORATIONS

| School Corporation | Linear Density | Area Density |
|---|---|---|
| High Density | | |
| 1 Columbia | 10.115 | 339.950 |
| 2 Munster | 5.500 | 523.875 |
| 3 Griffith | 5.432 | 640.100 |
| 4 Kokomo-Center | 5.063 | 429.565 |
| 5 Highland | 4.357 | 847.750 |
| 6 Indianapolis | 3.972 | 860.668 |
| Low Density | | |
| 1 Worthington-Jefferson | 0.972 | 12.236 |
| 2 Switzerland County | 0.920 | 6.466 |
| 3 Columbia City-JT | 0.903 | 9.900 |
| 4 Tri-County | 0.858 | 4.274 |
| 5 Union Township (Fulton) | 0.773 | 8.178 |

Present Indiana Transportation Formula

Indiana's transportation formula includes both a sparsity and a wealth factor. Sparsity is established at .3 for four or more pupils per mile and 2.4 for .49 and under pupils per mile, with all

districts ranging somewhere in between the sparsity levels. A wealth factor is assigned for corporations ranging from a 2.2 factor for the corporations with lowest assessed valuation of property per average daily attendance to .0 for those with $16,000 or more adjusted assessed valuation per pupil. When the adjusted assessed valuation per ADA is $4,000 or less and the sparsity factor is less than one, the sparsity factor is changed to one. Both sparsity and wealth factors are fixed and do not fluctuate except if and when statutory revision is made. The total transportation grant that any corporation receives cannot exceed 90 percent of its transportation costs. Table 2 shows the present sparsity and wealth factors utilized by the formula.

These sparsity and wealth factors are multiplied times $20 to obtain the adjusted base transportation rate. This amount is, in turn, multiplied by the number of pupils in grades 1 through 12 transported more than 1.5 miles giving the transportation grant amounts for each school corporation.

The formula itself, has elements which are commonly used by states in allocating transportation funds. The 1.5 mile provision may seem a little harsh, but most states use a similar limitation usually ranging from one to two miles. Theoretically, the child should be transported any distance beyond which is unsafe and the state should share in the cost. The distance may change with traffic conditions, age of child, and other attendant conditions. Presently, however,

Table 2

SPARSITY AND WEALTH FACTORS USED IN
PRESENT INDIANA TRANSPORTATION FORMULA

| Ratio Pupils Per Mile | Sparsity Factor | Adjusted Assessed Valuation Per ADA | Wealth Factor |
|---|---|---|---|
| 4.00 and over | .3 | $16,000 and over | .0 |
| 3.75 to 3.99 | .4 | 15,000 to 15,999 | .2 |
| 3.50 to 3.74 | .5 | 14,000 to 14,999 | .4 |
| 3.25 to 3.49 | .6 | 13,000 to 13,999 | .6 |
| 3.00 to 3.24 | .7 | 12,000 to 12,999 | .8 |
| 2.75 to 2.99 | .8 | 11,000 to 11,999 | .9 |
| 2.50 to 2.74 | .9 | 10,000 to 10,999 | 1.0 |
| 2.25 to 2.49 | 1.0 | 9,000 to 9,999 | 1.1 |
| 2.00 to 2.24 | 1.1 | 8,000 to 8,999 | 1.2 |
| 1.75 to 1.99 | 1.2 | 7,000 to 7,999 | 1.3 |
| 1.50 to 1.74 | 1.4 | 6,000 to 6,999 | 1.4 |
| 1.25 to 1.49 | 1.6 | 5,000 to 5,999 | 1.5 |
| 1.00 to 1.24 | 1.8 | 4,000 to 4,999 | 1.6 |
| .75 to .99 | 2.0 | 3,000 to 3,999 | 1.8 |
| .50 to .74 | 2.2 | 2,000 to 2,999 | 2.0 |
| .49 and under | 2.4 | below 2,000 | 2.2 |

there is little agreement on how reasonableness should be determined except when transportation is mandated by the courts.

Sparsity, wealth, and costs are the factors usually considered to be necessary in transportation formulas. A major problem occurs when a formula, such as Indiana's, fixes factors in a manner which makes them unresponsive to changing conditions. Over time, the sparsity factor, as well as the wealth factor, may become obsolete. Further, costs of transportation are not adequately determined and the state formula does not respond to changing economic or social conditions. Recently, the cost of oil and gas have skyrocketed creating drastic fiscal problems for school corporations and the formula does not have built-in mechanisms which predict or respond to such fluctuations in cost. The fixed dollar sum which is supposed to reflect some measure of the cost of operation is woefully inadequate. Other costs, such as those incurred by court ordered busing, are not accommodated by the formula.

Summarizing, a lack of a cost variable which responds to local conditions, is probably the most glaring fault of the Indiana formula. A formula is needed which will guarantee efficiency and, at the same time, possess a dynamic quality in recognizing changing cost patterns. Further, the amount presently allocated by the state is insufficient to represent a true sharing of the transportation cost burden by the state.

## Analysis of Present Transportation System

Data for transportation obtained from Indiana indicate that in the period from 1972 throughout the 1974 school year, 297 school

corporations provided pupil transportation. Of these, 66 school districts utilized noncorporation, contract buses, 113 owned their own buses, and 118 could be classified as joint or mixed, having both contract and corporation owned buses and/or unique arrangements whereby the school corporation owns the chassis and the contractor owns the motor.

By separating the transportation costs by ownership of buses in the 1972-73 school year, some interesting observations may be made. All systems with transportation show an average of $67.82 per year per transported pupil. Systems with corporation owned buses had an average cost of $52.87 per transported pupil while the contract or noncorporation systems showed a much higher mean cost of $85.47. School districts with mixed transportation, both private and public ownership, had a cost of $72.27 per transported pupil per year.

The variation in cost may be due to inefficiency related to the contracting processes and the profit motive of private contractors; however, the extent to which the costs are increased is masked by the fact that the school corporations with corporation owned buses were, on the average, more densely populated than the corporations with contract buses. The linear density per transported pupil for the school systems with contract buses was 1.92 while the corporations owning their own buses showed a linear density per transported pupil of 2.164. The average linear density per transported pupil for all systems was 2.083. When density is determined by area

rather than linear density, a similar variation is shown with contracting school systems having a density of 25.042 and the systems with corporation owned buses having 40.176. The average pupil area density for all corporations was 34.244. Since, theoretically, the more densely populated school systems should have lower costs per pupil, it appears that the corporations owning their own buses may have lower costs partially because of their relatively greater density. See Table 3.

Table 3

COST PER YEAR PER TRANSPORTED PUPIL,
PUPIL LINEAR DENSITY AND PUPIL AREA DENSITY
BY TYPE OF CORPORATION TYPE OF DISTRICT, 1972-73

| | Contract | Corporation Owned | Mixed | All |
|---|---|---|---|---|
| Mean Cost Per Transported Pupil Per Year | $85.47 | $52.87 | $72.27 | $67.82 |
| Mean Pupil Linear Density | 1.923 | 2.164 | 2.094 | 2.083 |
| Mean Pupil Area Density | 25.042 | 40.176 | 33.711 | 34.244 |
| Number of Corporations | 66 | 113 | 118 | 297 |

Further examination of density, however, suggests, though, that the cost variation between contract and non-contract systems is certainly not fully attributable to density, for if you divide the total school corporations at the density median, approximately 16.5 transported pupil area density, the segmentation shows that costs vary greatly

while density variations are minimal. As the data in Table 4 show, the contract systems have higher mean costs regardless of density. Contract systems, both above and below the median density of 16.5, had higher costs, $91.05 and $71.67 per pupil per year, than corporation owned systems with comparable pupil density levels. Transportation costs for systems with both contract and corporation owned buses were, on the average, more costly than corporation owned but less costly than all contract systems.

Table 4

COST PER YEAR PER TRANSPORTED PUPIL, PUPIL LINEAR DENSITY AND PUPIL AREA DENSITY SEGMENTED BY LEVEL OF DENSITY BY TYPE OF CORPORATION, 1972-73

| | Contract | Corporation Owned | Mixed | All |
|---|---|---|---|---|
| Mean Cost Per Year Per Transported Pupil | | | | |
| Below 16.5 | $91.05 | $58.10 | $81.49 | $76.81 |
| Above 16.5 | 71.67 | 48.87 | 64.76 | 58.77 |
| Mean Pupil Linear Density | | | | |
| Below 16.5 | 1.635 | 1.595 | 1.524 | 1.582 |
| Above 16.5 | 2.634 | 2.599 | 2.599 | 2.586 |
| Mean Pupil Area Density | | | | |
| Below 16.5 | 8.709 | 9.159 | 9.429 | 9.113 |
| Above 16.5 | 65.445 | 63.923 | 53.510 | 59.545 |
| Number of Corporations | | | | |
| Below 16.5 | 47 | 49 | 53 | 149 |
| Above 16.5 | 19 | 64 | 65 | 148 |

It should be noted that the variation between contract and corporation owned systems may be partially attributable to bus depreciation. The data used for contract carriers is insufficient to isolate bus depreciation on privately owned buses; therefore, the costs indicated presumably include depreciation of buses for contract carriers but depreciation is not included for publicly owned buses.

Depending on the extent of usage of school buses, the depreciation will probably fall between $8 to $15 per transported pupil. This estimate is derived from the reported depreciation of Indiana school corporations. Since the mean cost difference per pupil between contract and corporation owned systems was $32.60 per transported pupil, the depreciation would constitute, at most, less than one-half the cost disparity.

As discussed above, the present Indiana transportation formula assumes a relationship between sparsity and costs of transportation. The logic for the use of sparsity as a measure related to cost is supported by Table 4 which shows higher costs for sparsely populated school corporations when the costs are segmented above and below the state median density. All corporations, with pupil area density below 16.5, had a mean cost per pupil of $76.81 and an average pupil area density of 9.113 and those above the 16.5 density level had a cost of $58.77. More sparsely populated systems averaged substantially higher costs of $76.81. Applying a T-test, the differences in the cost between the two density groups of districts is significant at the .01 level of probability.

A brief review of other significant transportation studies likewise indicate that costs are related to sparsity. Even where correlations show a low relationship between the two factors, there is a strong argument that a relationship should exist and that much of the variance is related to administrative inefficiencies rather than to necessary costs.

Of the total of 113 systems in 1972-73 with corporation owned buses, exclusively, a simple Pearson r correlation shows a relatively high negative linear relationship between the log of cost per transported pupil and log of pupil linear density of -0.66628. Among these districts with corporation owned buses, therefore, the r square is 0.44393. Between cost per transported pupil in corporation owned systems and pupil area density, the correlation is negative but shows a moderate to high linear relationship of -0.53357 identifying 0.28470 of the variance.

Among the 66 school systems which had contract buses only, the Pearson r between the log of the cost per transported pupil and log of linear density was -0.70662, representing an r square of 0.49931. When the same cost was run against the log of pupil area density, the correlation was -0.60078, identifying 0.36094 percent of the variance.

As pointed out above, some 118 school corporations in 1972-73 had transportation systems which used both contract and corporation owned buses. In some systems there were also the rather unique arrangements whereby joint ownership of buses existed. In these corporations,

the relationship between cost and density was not as high as when the systems' buses were totally owned by either the public or private sector. With these mixed ownership systems the simple correlation between the log of cost per transported pupil and the linear density was -0.54534 and with cost related to pupil area density, the negative relationship was slightly less at -0.49521.

To combine all systems, whether they use contract, corporation owned, or mixed ownership buses shows a negative relationship falling somewhere between the correlations for the corporation owned systems and the mixed systems for both pupil linear and pupil area density. For the log of cost and the log of linear density, the relationship was -0.59670 and for the log of area density the correlation was lower at -0.53526. R square for the former was 0.35605 and for the latter was 0.28650.

Causation cannot be determined from these correlations; however, the relationship between costs and density are very obvious. One can only theorize as to reasons for costs in contract districts having the highest relationship with density.

The fact that contract systems have higher overall costs tends to rebut any suggestion that conformation between cost and density, among contracting systems only, is an indication of greater efficiency. It is dangerous to draw conclusions regarding efficiency by comparing groups of school districts and their mode of providing service.

Overall efficiency for the entire state would, doubtlessly, be facilitated if the state provides funds for local systems using all

systems rather than by categorizing for publicly owned versus privately owned methods of operation. A uniform state formula applying to all systems, regardless of whether they are public, private, or mixed systems, will strike a middle ground which will be as equitable to all as possible. It will additionally tend to force those types of operation which are obviously more costly to conform to an established state cost pattern. If contracting is more costly, as the data indicate, then, in the future, one could expect a diminution of contracts and a trend toward public ownership.

Linear Versus Area Density

Local school corporations currently report round trip miles as the basis for calculating pupil linear density. Pupil linear density, of course, can be determined by using either total transported pupils or those pupils transported over 1.5 miles (eligible pupils) to school. Included in the total transported are private school, parochial school, children living 1.5 miles or less from school, and kindergarten pupils. Pupil area density is calculated by dividing transported pupils, eligible pupils, or total number of children of the entire school district by either linear or square miles.

Determining density by use of square miles in area schools corporations has the major advantage of being fixed and beyond manipulation. Use of square miles does, however, assume that students are uniformly distributed within school districts, a situation which is clearly not the case in most instances. A refinement of this approach would determine net square miles served in the district, the

area where pupils actually live. This necessitates a mapping of residential patterns of each school corporation and subtracting from the total those square miles not primarily served because of either natural barriers or because clustering of housing patterns.

Should linear density be used, the state must be willing to accept the local school board's judgment as to the necessary miles traveled. If bus routes are established at the local level without regard to efficiency, then the pupil density is less reliable than area density. The use of linear density, however, has its saving graces. For example, where school districts cross-bus to accomplish racial intergration, the increased route miles are reflected in the density determination.

Strengths and weaknesses may be found with either linear or area density determinations. Pupil area density is probably the superior of the two if the proper refinements can be obtained by determining the area primarily served. This information is not available at this particular time for Indiana and without this additional precision, the benefit of pupil area density seriously is diminished. At this point in time, particularly in view of the additional busing which may be necessary for intergration and with the realization that any new financing system must ultimately rely on the accuracy of reported data, the use of pupil linear density appears to be the more logical of the alternatives. While there is no guarantee to the state that the total route miles traveled are limited purely to necessary miles,

the state, nevertheless, should be willing to assume, without evidence to the contrary, that local district routing of buses is as economical as the current local conditions will permit.

## Conclusions and Recommendations

A formula for the improvement of school transportation funds should allocate moneys according to both cost of transportation and density of pupils. These elements have been found to be essential by this and other studies. Adequacy of funding, today, demands a formula which is responsive to changing economic conditions. This is of particular importance since transportation costs have increased enormously as a result of oil prices and inflationary trends. The proposed funding formula attempts to respond to the demands for public service and safety as well as for economic efficiency.

1. Funds from the state level should be allocated on the basis of a cost/density formula which requires each school corporation to conform to a statewide standard of efficiency. The formula itself is a power curve with cost per eligible pupil as the vertical axis and the eligible pupil linear density as the horizontal axis. This formula responds to uniform cost increases among school corporations while at the same time reimbursing the higher costs associated with density. (The formula is $y = ax^b$.)

The relationship between cost and density in Indiana is curvilinear with costs diminishing as density increases. Although the predictability between cost and density was found to identify but 30 and 50 percent of the variance, depending on school corporations used and method of transportation, data segmented for density showed a significant relationship between cost and density and cost and type of transportation

system. (See Chart I for Scattergram of all school corporations.) More uniformity among the methods of providing transportation services would undoubtedly increase the predictability of the equation. Wide divergence from the predicted curve will normally, though, identify transportation conditions and costs which are normally high or low. While statistically it is possible to include multi-variables in the prediction equation, it should be cautioned that certain of these variables may simply encourage inefficiency. For example, predictability may be increased by using costs and density of contract buses only, but this method of providing transportation is obviously more expensive when raw cost data are examined.

The recommended formula should use cost and linear density of all systems for eligible pupils. All school corporations should receive funds based on their relationship to the predicted curve. See Chart II for curve based on 1973-74 data. The recommended formula is dynamic, adjusting itself to changing conditions. Each year the curve should be recalculated, thus, accommodating cost trends and changes in density patterns occuring during the school year. This is a major advantage over the current formula which freezes both costs and density into an unresponsive standard.

For the first year, the state should fund 60 percent of the curve and thereafter steadily increase the state's share until the state is fully funding the curve adjusted cost for all school corporations in the state. Should a corporation fall below the efficiency curve it would still receive the curve estimated cost, thereby efficiency is rewarded but is not penalized.

CHART I

SCATTERGRAM OF COST AND DENSITY PER ELIGIBLE TRANSPORTED PUPIL, 1973-74.

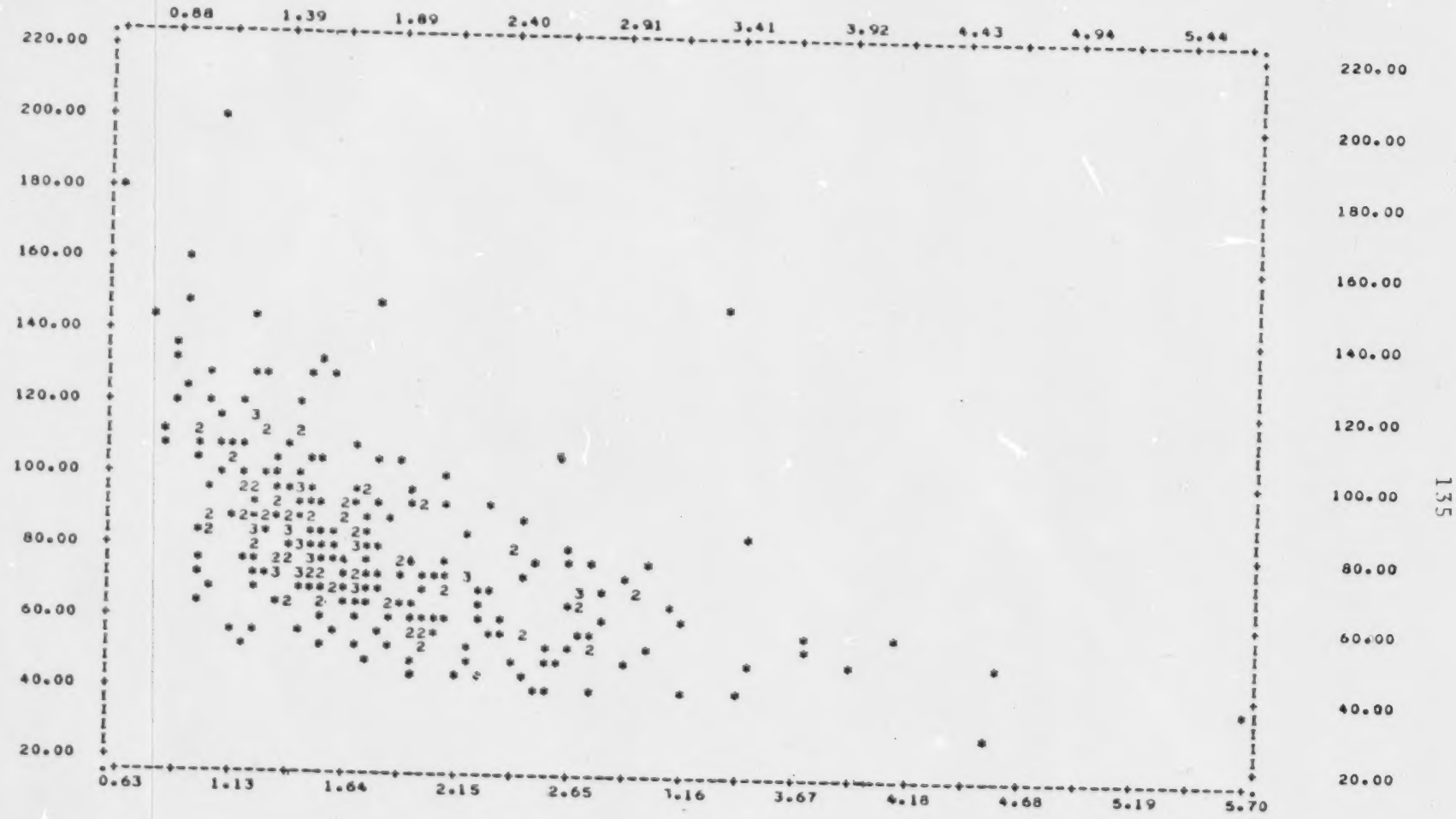


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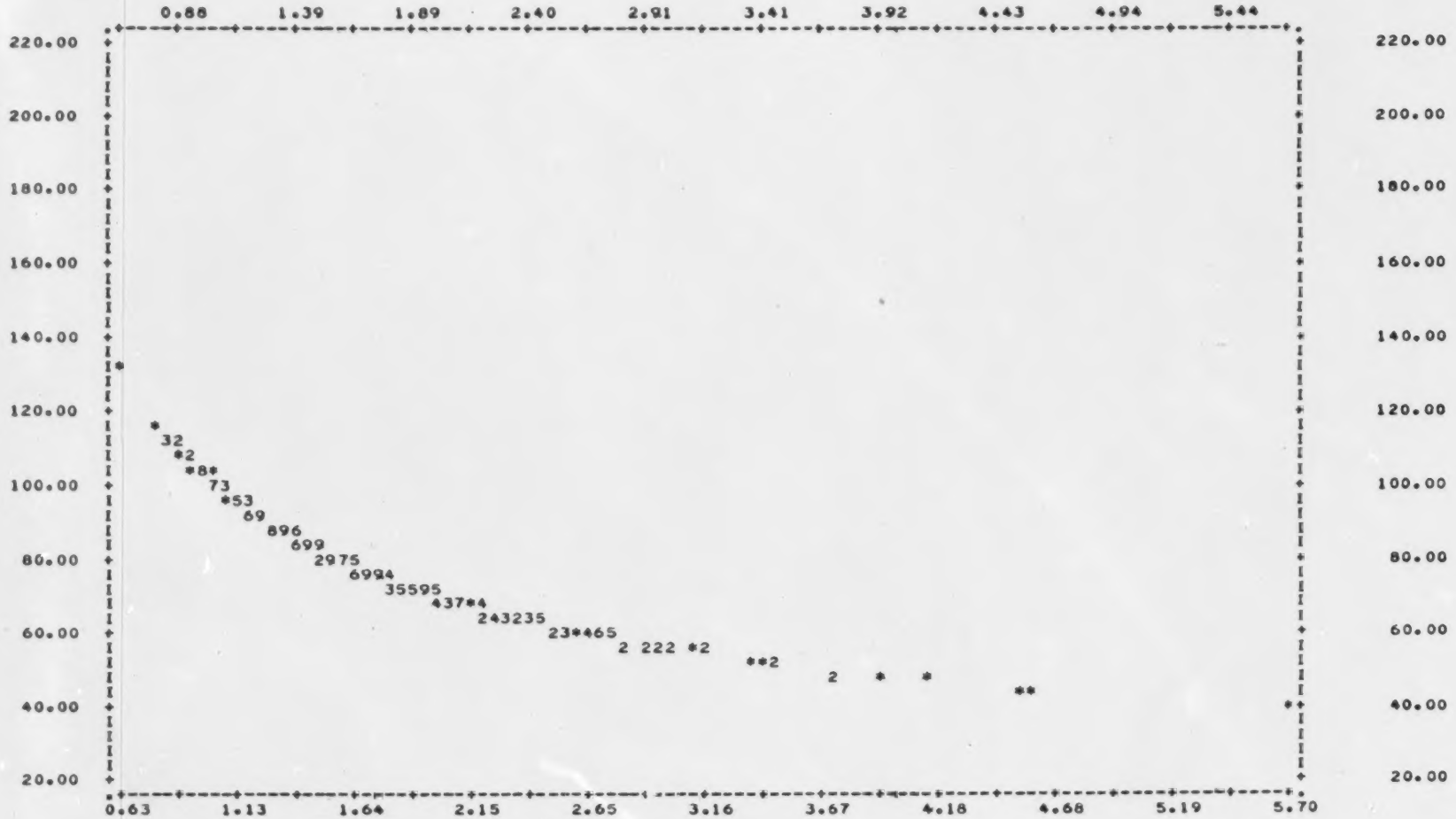
CHART II

CURVE OF ESTIMATED COST FOR TRANSPORTATION FOR ALL SCHOOL CORPORATIONS, 1973-74

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The actual dollar variation from the predicted or estimated curve is given in Appendix A. Since the curve predicts average cost/density efficiency for the entire state, approximately one-half the corporations fall above and one-half fall below the line. As statewide costs increase the entire curve will rise in response.

The actual allocation per eligible pupil is shown in Appendix B. These amounts, of course, require state funding of 60 percent of the line. This would require an increase of state funds from approximately $13.5 to $26.5 million based on 1973-74 data. The total reported cost of transportation in Indiana for 1973-74 was $44.3 million. Allocation for each school corporation is based on this basic revenue assumption. Assuming the state follows this recommendation, no equalization factor will be necessary in the transportation formula.

2. A special provision should be made for transportation of severely handicapped children. These children, usually physically handicapped, require special transportation vehicles equipped with life devices. Such vehicles usually accommodate twelve passengers or less. For each pupil transported in this manner the school corporation's curve adjusted cost should be multiplied by 5.0. Smaller buses, special equipment, salaries, and other operation costs justify this factor.

3. Depreciation allowances should be calculated as part of the cost of the transportation program formula. The state should, however, audit depreciation in order to assure retirement of obsolete vehicles. Satety demands that buses not be kept in use beyond a reasonable period of time.

4. The 1.5 mile standard should be reexamined in light of what may be considered reasonable walking distance today. Consideration should be given to lowering the standard for kindergarten and younger elementary school children to a mile or even to one-half mile. In any situation where traffic conditions may endanger children, the state should assume its appropriate share of the costs regardless of distance from school.

APPENDIX A

ESTIMATED COST PER ELIGIBLE PUPIL COMPARED TO ACTUAL
REPORTED COST BY SCHOOL CORPORATION, 1973-74

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| ADAMS CENTRAL COMMUNITY SCHOOLS | 90.383 | 92.097 | -1.714 |
| NORTH ADAMS COMMUNITY SCHOOLS | 86.972 | 88.759 | -1.787 |
| SOUTH ADAMS SCHOOLS | 71.835 | 53.673 | 18.162 |
| M S D SOUTHWEST ALLEN COUNTY | 82.623 | 53.117 | 29.506 |
| NORTHWEST ALLEN COUNTY SCHOOLS | 80.737 | 70.415 | 10.322 |
| FORT WAYNE COMMUNITY SCHOOLS | 86.771 | 99.450 | -12.679 |
| EAST ALLEN COUNTY SCHOOLS | 82.769 | 93.618 | -10.849 |
| BARTHOLOMEW CONS SCHOOL CORP | 74.212 | 78.586 | -4.374 |
| FLAT ROCK-HAWCREEK SCHOOL CORP | 91.374 | 88.657 | 2.717 |
| BENTON COMMUNITY SCHOOL CORP | 102.258 | 90.678 | 11.580 |
| BLACKFORD COUNTY SCHOOLS | 76.033 | 59.159 | 16.874 |
| WESTERN BOONE CO COMM SCH CORP | 85.430 | 103.741 | -18.311 |
| EAGLE-UNION COMMUNITY SCH CORP | 72.874 | 96.108 | -23.234 |
| LEBANON COMMUNITY SCHOOL CORP | 95.626 | 90.625 | 5.001 |
| BROWN COUNTY SCHOOL CORP | 86.372 | 121.455 | -35.083 |
| CARROLL CONSOLIDATED SCHOOL CORP | 81.990 | 71.949 | 10.041 |
| DELPHI COMMUNITY SCHOOL CORP | 89.349 | 66.805 | 22.544 |
| PIONEER REGIONAL SCHOOL CORP | 103.670 | 97.304 | 6.366 |
| SOUTHEASTERN SCHOOL CORP | 82.945 | 62.568 | 20.377 |
| LOGANSPORT COMMUNITY SCHOOL CORP | 64.288 | 91.855 | -27.567 |
| WEST CLARK COMMUNITY SCHOOLS | 67.682 | 70.733 | -3.051 |
| CLARKSVILLE COMM SCHOOL CORP | 84.238 | 105.097 | -20.859 |
| GREATER CLARK COUNTY SCHOOLS | 64.618 | 59.424 | 5.194 |
| CLAY COMMUNITY SCHOOLS | 85.849 | 83.589 | 2.260 |
| CLINTON CENTRAL SCHOOL CORP | 96.836 | 107.278 | -10.442 |
| CLINTON PRAIRIE SCHOOL CORP | 84.547 | 93.810 | -9.263 |
| FRANKFORT COMMUNITY SCHOOLS | 60.334 | 52.114 | 8.220 |
| ROSSVILLE CONS SCHOOL DISTRICT | 85.366 | 81.271 | 4.095 |
| CRAWFORD COUNTY COMM SCHOOL CORP | 94.714 | 99.144 | -4.430 |
| BARR-REEVE COMMUNITY SCHOOLS INC | 97.019 | 107.581 | -10.562 |
| NORTH DAVIESS COUNTY COMM SCHOOL | 83.600 | 104.029 | -20.429 |
| WASHINGTON COMMUNITY SCHOOLS INC | 80.901 | 130.567 | -49.666 |
| SUNMAN-DEARBORN COMM SCH CORP | 93.493 | 99.935 | -6.442 |
| SOUTH DEARBORN COMM SCHOOL CORP | 93.288 | 129.141 | -35.853 |
| LAWRENCEBURG COMM SCHOOL CORP | 58.826 | 72.137 | -13.311 |
| DECATUR COUNTY COMMUNITY SCHOOLS | 85.334 | 93.462 | -8.128 |
| GREENSBURG COMMUNITY SCHOOLS | 60.939 | 69.225 | -8.286 |
| DEKALB CO EASTERN COMM SCH DIST | 94.415 | 85.822 | 8.593 |
| GARRETT-KEYSER-BUTLER COMM SCHS | 64.103 | 73.899 | -9.796 |
| DEKALB CO CTL UNITED SCH DIST | 76.567 | 71.005 | 5.562 |
| DELAWARE COMMUNITY SCHOOL CORP | 85.239 | 113.061 | -27.822 |
| HARRISON-WASH COMM SCHOOL CORP | 60.731 | 64.253 | -3.522 |
| LIBERTY-PERRY COMM SCHOOL CORP | 75.941 | 92.911 | -16.970 |
| MONROE COMMUNITY SCHOOL CORP | 72.509 | 77.641 | -5.132 |
| MT PLEASANT TWP COMM SCH CORP | 57.765 | 79.415 | -21.650 |





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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| SALEM COMMUNITY SCHOOL | 72.955 | 58.211 | 14.744 |
| MUNCIE COMMUNITY SCHOOLS | 54.228 | 151.476 | -97.248 |
| NORTHEAST DUBOIS COUNTY SCH CORP | 84.922 | 129.207 | -44.285 |
| SOUTHEAST DUBOIS COUNTY SCH CORP | 70.353 | 93.813 | -23.460 |
| SOUTHWEST DUBOIS COUNTY SCH CORP | 62.176 | 48.991 | 13.185 |
| GREATER JASPER CONSOLIDATED SCHS | 67.898 | 87.315 | -19.417 |
| FAIRFIELD COMMUNITY SCHOOLS | 84.641 | 91.125 | -6.484 |
| BAUGO COMMUNITY SCHOOLS | 56.439 | 64.090 | -7.651 |
| CONCORD COMMUNITY SCHOOLS | 58.138 | 68.406 | -10.268 |
| MIDDLEBURY COMMUNITY SCHOOLS | 72.369 | 94.823 | -22.454 |
| WA-NEE COMMUNITY SCHOOLS | 86.604 | 112.531 | -25.927 |
| ELKHART COMMUNITY SCHOOLS | 61.511 | 80.709 | -19.198 |
| GOSHEN COMMUNITY SCHOOLS | 67.649 | 61.351 | 6.298 |
| FAYETTE COUNTY SCHOOL CORP | 82.449 | 76.980 | 5.469 |
| N ALBANY-FLOYD CO CONS SCH CORP | 67.600 | 67.769 | -0.169 |
| ATTICA CONSOLIDATED SCHOOL CORP | 89.825 | 94.234 | -4.409 |
| COVINGTON COMMUNITY SCHOOL CORP | 94.628 | 101.361 | -6.733 |
| SOUTHEAST FOUNTAIN SCHOOL CORP | 81.848 | 84.012 | -2.164 |
| FRANKLIN COUNTY COMM SCH CORP | 91.143 | 112.498 | -21.355 |
| UNION TOWNSHIP SCHOOLS | 90.308 | 99.898 | -9.590 |
| ROCHESTER COMMUNITY SCHOOL CORP | 74.930 | 67.741 | 7.189 |
| CASTON SCHOOL CORPORATION | 88.560 | 78.762 | 9.798 |
| EAST GIBSON SCHOOL CORPORATION | 85.622 | 96.981 | -11.359 |
| NORTH GIBSON SCHOOL CORPORATION | 78.012 | 96.228 | -18.216 |
| SOUTH GIBSON SCHOOL CORPORATION | 93.206 | 147.672 | -54.466 |
| EASTBROOK COMMUNITY SCHOOL CORP | 69.324 | 46.911 | 22.413 |
| MADISON-GRANT UNITED SCHOOL CORP | 93.411 | 82.063 | 11.348 |
| MISSISSINEWA COMM SCHOOLS CORP | 68.200 | 51.449 | 16.751 |
| MARION COMMUNITY SCHOOLS | 79.096 | 82.978 | -3.882 |
| BLOOMFIELD SCHOOL DISTRICT | 83.660 | 91.842 | -8.182 |
| CENTRAL SCHOOL DISTRICT | 112.984 | 121.257 | -8.273 |
| EASTERN CONS SCHOOL DIST | 94.415 | 116.777 | -22.362 |
| LINTON-STOCKTON SCHOOL CORP | 56.174 | 43.443 | 12.731 |
| M S D SHAKAMAK SCHOOLS | 70.409 | 71.716 | -1.307 |
| WASHINGTON-STAFFORD CONS | 85.207 | 88.447 | -3.240 |
| WORTHINGTON-JEFFERSON CONS SCH | 102.687 | 131.307 | -28.620 |
| HAMILTON SOUTHEASTERN SCHOOLS | 93.659 | 58.287 | 35.372 |
| HAMILTON HEIGHTS SCHOOL CORP | 87.174 | 64.475 | 22.700 |
| WESTFIELD-WASHINGTON SCHOOLS | 81.594 | 78.287 | 3.307 |
| MARION-ADAMS SCHOOLS | 76.614 | 106.383 | -29.769 |
| CARMEL CLAY SCHOOLS | 61.285 | 53.038 | 8.247 |
| NOBLESVILLE SCHOOLS | 68.558 | 52.575 | 15.983 |
| SOUTHERN HANCOCK CO COMM SCH COR | 78.235 | 60.017 | 18.218 |
| GREENFIELD-CENTRAL COMM SCHOOLS | 82.076 | 59.295 | 22.781 |
| MT VERNON COMMUNITY SCHOOL CORP | 78.840 | 52.782 | 26.058 |



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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| EASTERN HANCOCK CO COMM SCH CORP | 82.449 | 68.277 | 14.172 |
| FRANKLIN TOWNSHIP SCHOOLS | 88.702 | 88.095 | 0.607 |
| NORTH CENTRAL COMM SCHOOL CORP | 80.304 | 88.561 | -8.257 |
| SOUTH HARRISON SCHOOL CORP | 86.011 | 75.837 | 10.174 |
| NORTH WEST HENDRICKS SCHOOLS | 73.430 | 77.799 | -4.369 |
| BROWNSBURG COMMUNITY SCHOOL CORP | 62.596 | 50.788 | 11.808 |
| AVON COMMUNITY SCHOOL CORP | 63.214 | 54.454 | 8.760 |
| DANVILLE COMMUNITY SCHOOL CORP | 105.023 | 72.271 | 32.752 |
| PLAINFIELD COMMUNITY SCHOOL CORP | 57.629 | 54.788 | 2.841 |
| MILL CREEK COMMUNITY SCHOOL CORP | 94.500 | 71.069 | 23.431 |
| BLUE RIVER VALLEY SCHOOL CORP | 79.931 | 71.025 | 8.906 |
| SOUTH HENRY SCHOOL CORP | 72.894 | 94.948 | -22.054 |
| NORTHWESTERN SCH CORP HENRY CO | 72.329 | 59.222 | 13.107 |
| NEW CASTLE COMMUNITY SCHOOL CORP | 61.099 | 69.418 | -8.319 |
| C A BEARD MEMORIAL SCHOOL CORP | 79.825 | 79.358 | 0.467 |
| TAYLOR COMMUNITY SCHOOL CORP | 60.549 | 56.534 | 4.016 |
| NORTHWESTERN COMMUNITY SCH CORP | 80.064 | 77.855 | 2.209 |
| EASTERN-HOWARD COMM SCHOOL CORP | 75.941 | 80.641 | -4.700 |
| WESTERN SCHOOL CORP | 70.042 | 60.176 | 9.866 |
| KOKOMO-CENTER TWP CONS SCH CORP | 49.615 | 51.892 | -2.277 |
| HUNTINGTON CO COMMUNITY SCH CORP | 106.131 | 64.864 | 41.267 |
| CARR TOWNSHIP SCHOOLS | 101.782 | 69.493 | 32.289 |
| SEYMOUR COMMUNITY SCHOOLS | 72.874 | 77.918 | -5.044 |
| BROWNSTOWN CENTRAL COMM SCH CORP | 100.695 | 102.484 | -1.789 |
| M S D VERNON TOWNSHIP | 79.904 | 76.625 | 3.279 |
| KANKAKEE VALLEY SCHOOL CORP | 82.334 | 66.832 | 15.502 |
| RENSSELAER CENTRAL SCHOOL CORP | 105.081 | 84.328 | 20.753 |
| JAY SCHOOL CORP | 94.500 | 90.894 | 3.606 |
| MADISON CONSOLIDATED SCHOOLS | 90.951 | 100.905 | -9.954 |
| SOUTHWESTERN-JEFFERSON CO CONS | 86.142 | 73.440 | 12.702 |
| JENNINGS COUNTY SCHOOL CORP | 92.677 | 118.859 | -26.182 |
| CLARK-PLEASANT COMM SCHOOL CORP | 64.032 | 57.606 | 6.426 |
| CENTER GROVE COMMUNITY SCH CORP | 60.562 | 40.748 | 19.814 |
| EDINBURG COMMUNITY SCHOOL CORP | 72.190 | 72.165 | 0.025 |
| FRANKLIN COMMUNITY SCHOOL CORP | 70.023 | 79.494 | -9.471 |
| GREENWOOD COMMUNITY SCHOOL CORP | 67.732 | 45.422 | 22.310 |
| NINEVEH-HENSLEY-JACKSON UNTD SCH | 77.790 | 64.420 | 13.370 |
| NORTH KNOX SCHOOL CORP | 88.489 | 82.138 | 6.351 |
| SOUTH KNOX SCHOOL CORP | 96.700 | 110.468 | -13.768 |
| VINCENNES COMMUNITY SCHOOL CORP | 59.607 | 62.080 | -2.473 |
| LAKELAND COMMUNITY SCHOOL CORP | 68.472 | 74.929 | -6.457 |
| WARSAW COMMUNITY SCHOOLS | 72.051 | 59.835 | 12.216 |
| TIPPECANOE VALLEY SCHOOL CORP | 84.954 | 72.176 | 12.778 |
| WHITKO COMMUNITY SCHOOL CORP | 90.346 | 74.619 | 15.727 |
| PRAIRIE HEIGHTS COMM SCHOOL CORP | 97.668 | 91.355 | 6.313 |



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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| WESTVIEW SCHOOL CORPORATION | 114.496 | 110.095 | 4.401 |
| LAKELAND SCHOOL CORPORATION | 89.060 | 77.358 | 11.702 |
| HANOVER COMMUNITY SCHOOL CORP | 51.379 | 52.661 | -1.282 |
| HOBART TOWNSHIP SCHOOLS | 48.398 | 57.141 | -8.743 |
| ROSS TOWNSHIP SCHOOL CORP | 61.086 | 64.214 | -3.128 |
| LAKE CENTRAL SCHOOL CORP | 62.862 | 42.557 | 20.305 |
| TRI-CREEK SCHOOL CORP | 74.623 | 62.633 | 11.990 |
| LAKE RIDGE SCHOOLS | 59.862 | 69.621 | -9.759 |
| CROWN POINT COMMUNITY SCH CORP | 64.808 | 83.520 | -18.712 |
| EAST GARY CITY SCHOOLS | 95.145 | 76.325 | 18.820 |
| GARY COMMUNITY SCHOOL CORP | 76.218 | 149.844 | -73.626 |
| GRIFFITH PUBLIC SCHOOLS | 45.998 | 28.745 | 17.253 |
| HIGHLAND TOWN SCHOOLS | 45.610 | 50.363 | -4.753 |
| SCHOOL CITY OF HOBART | 60.598 | 54.291 | 6.307 |
| MUNSTER COMMUNITY SCHOOLS | 40.613 | 38.404 | 2.209 |
| CASS TOWNSHIP SCHOOLS | 77.766 | 80.614 | -2.848 |
| DEWEY TOWNSHIP SCHOOLS | 100.951 | 202.803 | -101.852 |
| NEW PRAIRIE UNITED SCHOOL CORP | 84.703 | 78.240 | 6.463 |
| NEW DURHAM TOWNSHIP SCHOOLS | 64.735 | 83.584 | -18.849 |
| PRAIRIE TOWNSHIP SCHOOLS | 114.423 | 254.200 | -139.777 |
| MICHIGAN CITY AREA SCHOOLS | 84.516 | 84.948 | -0.432 |
| CLINTON-HANNA-NOBLE CONS S DIST | 77.352 | 77.199 | 0.153 |
| LAPORTE COMMUNITY SCHOOL CORP | 75.941 | 72.652 | 3.289 |
| NORTH LAWRENCE COMMUNITY SCHOOLS | 74.255 | 79.571 | -5.316 |
| MITCHELL COMMUNITY SCHOOLS | 77.888 | 87.722 | -9.834 |
| WEST CENTRAL COMMUNITY SCH CORP | 82.594 | 75.104 | 7.490 |
| SOUTH MADISON COMMUNITY SCH CORP | 68.575 | 72.560 | -3.985 |
| ALEXANDRIA COMMUNITY SCHOOL CORP | 66.474 | 69.359 | -2.885 |
| ANDERSON COMMUNITY SCHOOL CORP | 61.587 | 65.958 | -4.371 |
| ELWOOD COMMUNITY SCHOOL CORP | 51.295 | 58.799 | -7.504 |
| M S D DECATUR TOWNSHIP | 53.749 | 43.464 | 10.285 |
| FRANKLIN TOWNSHIP COMM SCH CORP | 72.012 | 55.477 | 16.535 |
| M S D LAWRENCE TOWNSHIP | 65.146 | 49.983 | 15.163 |
| M S D PERRY TOWNSHIP | 63.668 | 41.594 | 22.074 |
| M S D PIKE TOWNSHIP | 75.330 | 54.463 | 20.867 |
| M S D WARREN TOWNSHIP | 60.731 | 71.463 | -10.732 |
| M S D WASHINGTON TOWNSHIP | 72.469 | 76.394 | -3.925 |
| M S D WAYNE TOWNSHIP | 60.634 | 56.719 | 3.915 |
| BEECH GROVE CITY SCHOOLS | 58.138 | 68.855 | -10.717 |
| INDIANAPOLIS PUBLIC SCHOOLS | 73.850 | 75.743 | -1.893 |
| CULVER COMMUNITY SCHOOLS CORP | 87.894 | 86.557 | 1.337 |
| ARGOS COMMUNITY SCHOOLS | 78.738 | 83.146 | -4.408 |
| BREMEN PUBLIC SCHOOLS | 78.942 | 69.144 | 9.798 |
| PLYMOUTH COMMUNITY SCHOOL CORP | 78.891 | 85.119 | -6.228 |
| TRITON SCHOOL CORPORATION | 90.421 | 73.857 | 16.564 |





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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| SHOALS COMMUNITY SCHOOL CORP | 95.145 | 96.216 | -1.071 |
| LOOGOOTEE COMMUNITY SCHOOL CORP | 88.988 | 100.293 | -11.305 |
| MACONAQUAH SCHOOL CORP | 73.347 | 51.417 | 21.930 |
| NORTH MIAMI CONS SCHOOL DIST | 96.609 | 54.374 | 42.235 |
| OAK HILL UNITED SCHOOL CORP | 72.610 | 58.185 | 14.425 |
| PERU COMMUNITY SCHOOLS | 88.454 | 67.341 | 21.113 |
| RICHLAND BEANBLOSSOM COMM SCH CO | 70.688 | 74.691 | -4.003 |
| MONROE COUNTY COMMUNITY SCH CORP | 78.136 | 75.875 | 2.261 |
| NORTH MONTGOMERY COMM SCH CORP | 89.060 | 106.764 | -17.704 |
| SOUTH MONTGOMERY COMM SCH CORP | 84.891 | 97.989 | -13.098 |
| CRAWFORDSVILLE COMMUNITY SCHOOLS | 53.274 | 86.586 | -33.312 |
| MONROE-GREGG SCHOOL DISTRICT | 73.765 | 65.556 | 8.209 |
| EMINENCE CONS SCHOOL CORP | 99.197 | 108.459 | -9.262 |
| M S D MARTINSVILLE SCHOOLS | 91.529 | 88.472 | 3.057 |
| MOORESVILLE CONS SCHOOL CORP | 64.416 | 47.658 | 16.758 |
| NORTH NEWTON SCHOOL CORP | 103.670 | 86.795 | 16.875 |
| SOUTH NEWTON SCHOOL CORP | 106.428 | 76.388 | 30.040 |
| CENTRAL NOBLE COMM SCHOOLS CORP | 84.922 | 78.084 | 6.838 |
| EAST NOBLE SCHOOL CORP | 85.017 | 75.863 | 9.154 |
| WEST NOBLE SCHOOL CORPORATION | 82.363 | 67.598 | 14.765 |
| RISING SUN-OHIO CO COMM SCH CORP | 91.568 | 112.376 | -20.808 |
| ORLEANS COMMUNITY SCHOOLS | 115.839 | 112.646 | 3.193 |
| PAOLI COMMUNITY SCHOOL CORP | 93.452 | 96.370 | -2.918 |
| SPRINGS VALLEY COMM SCHOOL CORP | 106.788 | 105.829 | 0.959 |
| SPENCER-OWEN COMMUNITY SCHOOLS | 88.489 | 87.299 | 1.190 |
| SOUTHWEST PARKE COMM SCHOOL CORP | 85.622 | 96.745 | -11.123 |
| ROCKVILLE COMMUNITY SCHOOLS | 87.964 | 109.141 | -21.177 |
| TURKEY RUN COMMUNITY SCHOOL CORP | 106.369 | 113.215 | -6.846 |
| PERRY CENTRAL COMM SCHOOLS CORP | 111.323 | 138.828 | -27.505 |
| TELL CITY-TROY TWP SCHOOL CORP | 56.223 | 63.301 | -7.078 |
| PIKE COUNTY SCHOOL CORP | 82.363 | 132.417 | -50.054 |
| BOONE TOWNSHIP SCHOOLS | 63.849 | 77.965 | -14.116 |
| DUNELAND SCHOOL CORPORATION | 83.330 | 82.252 | 1.078 |
| MORGAN TOWNSHIP SCHOOLS | 69.933 | 102.513 | -32.580 |
| PLEASANT TOWNSHIP SCHOOLS | 74.776 | 88.982 | -14.206 |
| PORTER TOWNSHIP SCHOOLS | 87.964 | 79.587 | 8.377 |
| UNION TOWNSHIP SCHOOLS | 73.388 | 46.689 | 26.699 |
| WASHINGTON TOWNSHIP SCHOOLS | 73.765 | 106.736 | -32.971 |
| PORTAGE TOWNSHIP SCHOOLS | 53.383 | 51.929 | 1.454 |
| VALPARAISO COMMUNITY SCHOOLS | 65.900 | 62.303 | 3.597 |
| M S D MOUNT VERNON | 101.002 | 118.885 | -17.883 |
| M S D NORTH POSEY COUNTY SCHOOLS | 94.246 | 82.144 | 12.102 |
| NEW HARMONY TOWN & TWP CONS SCH | 107.456 | 111.415 | -3.959 |
| EASTERN PULASKI COMM SCHOOL CORP | 96.654 | 89.557 | 7.097 |
| WEST CENTRAL SCHOOL CORP | 86.339 | 73.881 | 12.458 |



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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| SOUTH PUTNAM COMMUNITY SCHOOLS | 93.909 | 92.266 | 1.643 |
| NORTH PUTNAM COMMUNITY SCHOOLS | 94.161 | 84.830 | 9.331 |
| CLOVERDALE COMMUNITY SCHOOLS | 80.737 | 92.603 | -11.866 |
| GREENCASTLE COMMUNITY SCHOOLS | 78.764 | 84.890 | -6.126 |
| UNION SCHOOL CORPORATION | 83.841 | 82.863 | 0.978 |
| RANDOLPH SOUTHERN SCHOOL CORP | 91.490 | 87.806 | 3.684 |
| MONROE CENTRAL SCHOOL CORP | 77.962 | 50.596 | 27.366 |
| RANDOLPH CENTRAL SCHOOL CORP | 88.702 | 74.868 | 13.834 |
| RANDOLPH EASTERN SCHOOL CORP | 87.584 | 96.673 | -9.089 |
| SOUTH RIPLEY COMMUNITY SCH CORP | 99.100 | 111.305 | -12.205 |
| BATESVILLE COMMUNITY SCHOOL CORP | 78.942 | 99.251 | -20.309 |
| JAC-CEN-DEL COMMUNITY SCH CORP | 104.397 | 85.171 | 19.226 |
| MILAN COMMUNITY SCHOOL CORP | 76.897 | 98.958 | -22.061 |
| RUSHVILLE CONSOLIDATED SCHOOLS | 113.267 | 135.574 | -22.307 |
| POLK-LINCOLN-JOHNSON SCHOOL CORP | 80.574 | 74.389 | 6.185 |
| PENN-HARRIS-MADISON SCHOOL CORP | 71.757 | 62.654 | 9.103 |
| SOUTH BEND COMMUNITY SCHOOL CORP | 60.179 | 79.209 | -19.030 |
| UNION-NORTH UNITED SCHOOL CORP | 67.932 | 74.650 | -6.718 |
| SCOTT COUNTY SCHOOL DISTRICT 1 | 58.693 | 48.185 | 10.508 |
| SCOTT COUNTY SCHOOL DISTRICT 2 | 77.987 | 89.405 | -11.418 |
| SHELBY EASTERN SCHOOLS | 79.904 | 91.297 | -11.393 |
| NORTHWESTERN CONS SCHOOL CORP | 78.968 | 69.374 | 9.594 |
| SOUTHWESTERN CON SCH SHELBY CO | 105.312 | 112.675 | -7.363 |
| SHELBYVILLE CENTRAL SCHOOLS | 79.147 | 81.139 | -1.992 |
| NORTH SPENCER COUNTY SCHOOL CORP | 38.454 | 85.451 | 3.003 |
| SOUTH SPENCER COUNTY SCHOOL CORP | 93.867 | 72.266 | 21.601 |
| OREGON-DAVIS SCHOOL CORPORATION | 84.672 | 69.751 | 14.921 |
| NORTH JUDSON-SAN PIERRE SCH CORP | 75.240 | 66.169 | 9.071 |
| KNOX COMMUNITY SCHOOL CORP | 66.380 | 57.384 | 8.996 |
| M S D FREMONT SCHOOLS | 101.887 | 88.150 | 13.737 |
| HAMILTON COMMUNITY SCHOOLS | 79.562 | 92.511 | -12.949 |
| M S D STEUBEN COUNTY SCHOOLS | 77.692 | 68.596 | 9.096 |
| NORTHEAST SCHOOL CORP | 91.607 | 131.954 | -40.347 |
| SOUTHWEST SCHOOL CORP | 107.579 | 149.262 | -41.683 |
| SWITZERLAND COUNTY SCHOOL CORP | 108.450 | 124.604 | -16.154 |
| LAFAYETTE SCHOOL CORPORATION | 61.536 | 79.385 | -17.849 |
| TIPPECANOE SCHOOL CORP | 79.799 | 77.054 | 2.745 |
| NORTHERN COMM SCHS TIPTON CO | 78.687 | 95.624 | -16.937 |
| TIPTON COMMUNITY SCHOOL CORP | 95.188 | 121.225 | -26.037 |
| UNION COUNTY SCHOOL CORP | 93.247 | 118.802 | -25.555 |
| EVANSVILLE-VANDERBURGH SCH CORP | 66.600 | 92.150 | -25.550 |
| NORTH VERMILLION COMM SCH CORP | 85.049 | 77.983 | 7.066 |
| SOUTH VERMILLION COMM SCH CORP | 71.992 | 71.060 | 0.932 |
| VIGO COUNTY SCHOOL CORP | 66.116 | 58.475 | 7.641 |
| MANCHESTER COMMUNITY SCHOOLS | 80.983 | 82.867 | -1.884 |



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APPENDIX A (Continued)

| DISTRICT | ACTUAL COST/PUPIL | ESTIMATED COST/PUPIL | RESIDUAL |
|---|---|---|---|
| M S D WABASH COUNTY SCHOOLS | 72.610 | 60.173 | 12.437 |
| WABASH CITY SCHOOLS | 71.197 | 57.655 | 13.542 |
| M S D OF WARREN COUNTY | 90.308 | 77.579 | 12.729 |
| WARRICK COUNTY SCHOOL CORP | 71.933 | 94.048 | -22.115 |
| SALEM COMMUNITY SCHOOLS | 79.328 | 73.630 | 5.698 |
| EAST WASHINGTON SCHOOL CORP | 86.771 | 80.408 | 6.363 |
| WEST WASHINGTON SCHOOL CORP | 93.535 | 84.392 | 9.143 |
| NETTLE CREEK SCHOOL CORP | 76.897 | 72.237 | 4.660 |
| WESTERN WAYNE SCHOOLS | 85.526 | 59.695 | 25.831 |
| CENTERVILLE-ABINGTON COMM SCHS | 71.121 | 63.754 | 7.367 |
| NORTHEASTERN WAYNE SCHOOLS | 80.439 | 64.238 | 16.201 |
| RICHMOND COMMUNITY SCHOOL CORP | 70.133 | 68.688 | 1.445 |
| SOUTHERN WELLS COMMUNITY SCHOOLS | 83.182 | 72.119 | 11.063 |
| NORTHERN WELLS COMMUNITY SCHOOLS | 98.281 | 59.166 | 39.115 |
| M S D BLUFFTON-HARRISON | 78.789 | 70.907 | 7.882 |
| NORTH WHITE SCHOOL CORP | 102.205 | 120.263 | -18.058 |
| FRONTIER SCHOOL CORPORATION | 90.571 | 72.583 | 17.988 |
| TRI-COUNTY SCHOOL CORP | 109.991 | 163.136 | -53.145 |
| TWIN LAKES SCHOOL CORP | 85.784 | 69.907 | 15.877 |
| COLUMBIA TOWNSHIP SCHOOLS | 73.451 | 64.089 | 9.362 |
| ETNA-TROY TOWNSHIP SCHOOLS | 82.248 | 84.431 | -2.183 |
| JEFFERSON TOWNSHIP SCHOOLS | 78.968 | 67.700 | 11.268 |
| SMITH-GREEN COMMUNITY SCHOOLS | 70.390 | 73.256 | -2.866 |
| THORNCREEK TOWNSHIP SCHOOLS | 78.210 | 108.049 | -29.839 |
| UNION TOWNSHIP SCHOOLS | 94.035 | 78.842 | 15.193 |
| WASHINGTON TOWNSHIP SCHOOLS | 88.489 | 91.320 | -2.831 |
| COLUMBIA CITY JT HIGH SCHOOL | 118.341 | 146.565 | -28.224 |
| COLUMBIA CITY SCHOOLS | 135.376 | 182.665 | -47.289 |

| | |
|---|---|
| TOTAL ACTUAL COST = | 44847428. |
| TOTAL ESTIMATED COST = | 44304735. |
| DIFFERENCE IN TOTAL COST = | -542643. |
| DIFF. AS A PCT. OF ACTUAL COST = | -1 21 |
| AVERAGE ACTUAL COST/PUPIL = | 82.775 |
| AVERAGE ESTIMATED COST/PUPIL = | 80.611 |
| DIFFERENCE IN COST/PUPIL AVERAGES = | -2.163 |
| AVERAGE COST/PUPIL DIFF./DIST. = | 141338 |
| AVERAGE PCT. DIFF./DIST. = | 2.43 |





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APPENDIX B

ALLOCATIONS OF PROPOSED FORMULAS WITH .60 STATE FUNDING COMPARED
TO 1973-74 STATE ALLOCATION FOR EACH SCHOOL CORPORATION

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| ADAMS CENTRAL COMMUNITY SCHOOLS | 90.383 | 54.230 | 25.731 | 28.499 |
| NORTH ADAMS COMMUNITY SCHOOLS | 86.972 | 52.183 | 12.818 | 39.365 |
| SOUTH ADAMS SCHOOLS | 71.835 | 43.101 | 14.400 | 28.701 |
| M S D SOUTHWEST ALLEN COUNTY | 82.623 | 49.574 | 28.104 | 21.470 |
| NORTHWEST ALLEN COUNTY SCHOOLS | 80.737 | 48.442 | 33.735 | 14.707 |
| FORT WAYNE COMMUNITY SCHOOLS | 86.771 | 52.062 | 25.623 | 26.439 |
| EAST ALLEN COUNTY SCHOOLS | 82.769 | 49.662 | 5.602 | 44.060 |
| BARTHOLOMEW CONS SCHOOL CORP | 74.212 | 44.527 | 19.207 | 25.320 |
| FLAT ROCK-HAWCREEK SCHOOL CORP | 91.374 | 54.824 | 45.052 | 9.772 |
| BENTON COMMUNITY SCHOOL CORP | 102.258 | 61.355 | 0.0 | 61.355 |
| BLACKFORD COUNTY SCHOOLS | 76.033 | 45.620 | 26.489 | 19.131 |
| WESTERN BOONE CO COMM SCH CORP | 85.430 | 51.258 | 25.627 | 25.631 |
| EAGLE-UNION COMMUNITY SCH CORP | 72.874 | 43.724 | 26.400 | 17.324 |
| LEBANON COMMUNITY SCHOOL CORP | 95.626 | 57.376 | 39.658 | 17.718 |
| BROWN COUNTY SCHOOL CORP | 86.372 | 51.823 | 38.473 | 13.350 |
| CARROLL CONSOLIDATED SCHOOL CORP | 81.990 | 49.194 | 16.899 | 32.295 |
| DELPHI COMMUNITY SCHOOL CORP | 89.349 | 53.610 | 19.230 | 34.380 |
| PIONEER REGIONAL SCHOOL CORP | 103.670 | 62.202 | 14.463 | 47.739 |
| SOUTHEASTERN SCHOOL CORP | 82.945 | 49.767 | 30.886 | 18.881 |
| LOGANSPORT COMMUNITY SCHOOL CORP | 64.288 | 38.573 | 20.035 | 18.538 |
| WEST CLARK COMMUNITY SCHOOLS | 67.682 | 40.609 | 30.873 | 9.736 |
| CLARKSVILLE COMM SCHOOL CORP | 84.238 | 50.543 | 0.0 | 50.543 |
| GREATER CLARK COUNTY SCHOOLS | 64.618 | 38.771 | 26.040 | 12.731 |
| CLAY COMMUNITY SCHOOLS | 85.849 | 51.509 | 38.400 | 13.109 |
| CLINTON CENTRAL SCHOOL CORP | 96.836 | 58.102 | 14.441 | 43.661 |
| CLINTON PRAIRIE SCHOOL CORP | 84.547 | 50.728 | 12.800 | 37.928 |
| FRANKFORT COMMUNITY SCHOOLS | 60.334 | 36.200 | 19.238 | 16.962 |
| ROSSVILLE CONS SCHOOL DISTRICT | 85.366 | 51.220 | 28.800 | 22.420 |
| CRAWFORD COUNTY COMM SCHOOL CORP | 94.714 | 56.828 | 50.613 | 6.215 |
| BARR-REEVE COMMUNITY SCHOOLS INC | 97.019 | 58.212 | 47.342 | 10.870 |
| NORTH DAVIESS COUNTY COMM SCHOOL | 83.600 | 50.160 | 30.877 | 19.283 |
| WASHINGTON COMMUNITY SCHOOLS INC | 80.901 | 48.540 | 33.770 | 14.771 |
| SUNMAN-DEARBORN COMM SCH CORP | 93.493 | 56.096 | 54.108 | 1.988 |
| SOUTH DEARBORN COMM SCHOOL CORP | 93.288 | 55.972 | 46.844 | 9.128 |
| LAWRENCEBURG COMM SCHOOL CORP | 58.826 | 35.296 | 0.0 | 35.296 |
| DECATUR COUNTY COMMUNITY SCHOOLS | 85.334 | 51.200 | 35.317 | 15.883 |
| GREENSBURG COMMUNITY SCHOOLS | 60.939 | 36.563 | 18.056 | 18.507 |
| DEKALB CO EASTERN COMM SCH DIST | 94.415 | 56.649 | 39.794 | 16.855 |
| GARRETT-KEYSER-BUTLER COMM SCHS | 64.103 | 38.462 | 28.160 | 10.302 |
| DEKALB CO CTL UNITED SCH DIST | 76.567 | 45.940 | 26.451 | 19.489 |
| DELAWARE COMMUNITY SCHOOL CORP | 85.239 | 51.143 | 41.696 | 9.447 |
| HARRISON-WASH COMM SCHOOL CORP | 60.731 | 36.439 | 23.416 | 13.023 |
| LIBERTY-PERRY COMM SCHOOL CORP | 75.941 | 45.565 | 33.797 | 11.768 |
| MONROE COMMUNITY SCHOOL CORP | 72.509 | 43.506 | 31.393 | 12.113 |
| MT PLEASANT TWP COMM SCH CORP | 57.765 | 34.659 | 17.632 | 17.027 |



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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| SALEM COMMUNITY SCHOOL | 72.955 | 43.773 | 36.095 | 7.678 |
| MUNCIE COMMUNITY SCHOOLS | 54.228 | 32.537 | 12.000 | 20.537 |
| NORTHEAST DUBOIS COUNTY SCH CORP | 84.922 | 50.953 | 29.108 | 21.845 |
| SOUTHEAST DUBOIS COUNTY SCH CORP | 70.353 | 42.212 | 28.600 | 13.612 |
| SOUTHWEST DUBOIS COUNTY SCH CORP | 62.176 | 37.306 | 23.460 | 13.846 |
| GREATER JASPER CONSOLIDATED SCHS | 67.898 | 40.739 | 19.896 | 20.843 |
| FAIRFIELD COMMUNITY SCHOOLS | 84.641 | 50.784 | 28.924 | 21.860 |
| BAUGO COMMUNITY SCHOOLS | 56.439 | 33.863 | 14.010 | 19.853 |
| CONCORD COMMUNITY SCHOOLS | 58.138 | 34.883 | 16.023 | 18.860 |
| MIDDLEBURY COMMUNITY SCHOOLS | 72.369 | 43.421 | 21.600 | 21.821 |
| WA-NEE COMMUNITY SCHOOLS | 86.604 | 51.962 | 19.263 | 32.699 |
| ELKHART COMMUNITY SCHOOLS | 61.511 | 36.906 | 7.204 | 29.702 |
| GOSHEN COMMUNITY SCHOOLS | 67.649 | 40.590 | 13.216 | 27.374 |
| FAYETTE COUNTY SCHOOL CORP | 82.449 | 49.470 | 28.066 | 21.404 |
| N ALBANY-FLOYD CO CONS SCH CORP | 67.600 | 40.560 | 26.441 | 14.119 |
| ATTICA CONSOLIDATED SCHOOL CORP | 89.825 | 53.895 | 19.293 | 34.602 |
| COVINGTON COMMUNITY SCHOOL CORP | 94.628 | 56.777 | 28.919 | 27.858 |
| SOUTHEAST FOUNTAIN SCHOOL CORP | 81.848 | 49.109 | 16.841 | 32.268 |
| FRANKLIN COUNTY COMM SCH CORP | 91.143 | 54.686 | 44.817 | 9.869 |
| UNION TOWNSHIP SCHOOLS | 90.308 | 54.185 | 6.400 | 47.785 |
| ROCHESTER COMMUNITY SCHOOL CORP | 74.930 | 44.958 | 21.745 | 23.213 |
| CASTON SCHOOL CORPORATION | 88.560 | 53.136 | 0.0 | 53.136 |
| EAST GIBSON SCHOOL CORPORATION | 85.622 | 51.373 | 41.720 | 9.653 |
| NORTH GIBSON SCHOOL CORPORATION | 78.012 | 46.807 | 33.783 | 13.024 |
| SOUTH GIBSON SCHOOL CORPORATION | 93.206 | 55.923 | 21.641 | 34.282 |
| EASTBROOK COMMUNITY SCHOOL CORP | 69.324 | 41.594 | 28.600 | 12.994 |
| MADISON-GRANT UNITED SCHOOL CORP | 93.411 | 56.047 | 43.339 | 12.708 |
| MISSISSINEWA COMM SCHOOLS CORP | 68.200 | 40.920 | 30.964 | 9.956 |
| MARION COMMUNITY SCHOOLS | 79.096 | 47.457 | 25.271 | 22.186 |
| BLOOMFIELD SCHOOL DISTRICT | 83.660 | 50.196 | 33.758 | 16.438 |
| CENTRAL SCHOOL DISTRICT | 112.984 | 67.790 | 0.0 | 67.790 |
| EASTERN CONS SCHOOL DIST | 94.415 | 56.649 | 57.722 | -1.073 |
| LINTON-STOCKTON SCHOOL CORP | 56.174 | 33.704 | 18.305 | 15.399 |
| M S D SHAKAMAK SCHOOLS | 70.409 | 42.245 | 26.550 | 15.695 |
| WASHINGTON-STAFFORD CONS | 85.207 | 51.124 | 0.0 | 51.124 |
| WORTHINGTON-JEFFERSON CONS SCH | 102.687 | 61.612 | 32.691 | 28.921 |
| HAMILTON SOUTHEASTERN SCHOOLS | 93.659 | 56.195 | 39.625 | 16.570 |
| HAMILTON HEIGHTS SCHOOL CORP | 87.174 | 52.305 | 28.989 | 23.316 |
| WESTFIELD-WASHINGTON SCHOOLS | 81.594 | 48.957 | 30.969 | 17.988 |
| MARION-ADAMS SCHOOLS | 76.614 | 45.968 | 24.231 | 21.737 |
| CARMEL CLAY SCHOOLS | 61.285 | 36.771 | 18.004 | 18.767 |
| NOBLESVILLE SCHOOLS | 68.558 | 41.135 | 19.800 | 21.335 |
| SOUTHERN HANCOCK CO COMM SCH COR | 78.235 | 46.941 | 33.637 | 13.304 |
| GREENFIELD-CENTRAL COMM SCHOOLS | 82.076 | 49.245 | 28.101 | 21.144 |
| MT VERNON COMMUNITY SCHOOL CORP | 78.840 | 47.304 | 30.969 | 16.335 |



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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| EASTERN HANCOCK CO COMM SCH CORP | 82.449 | 49.470 | 25.220 | 24.250 |
| FRANKLIN TOWNSHIP SCHOOLS | 88.702 | 53.221 | 52.198 | 1.023 |
| NORTH CENTRAL COMM SCHOOL CORP | 80.304 | 48.182 | 42.000 | 6.182 |
| SOUTH HARRISON SCHOOL CORP | 86.011 | 51.607 | 44.851 | 6.756 |
| NORTH WEST HENDRICKS SCHOOLS | 73.430 | 44.058 | 21.730 | 22.328 |
| BROWNSBURG COMMUNITY SCHOOL CORP | 62.596 | 37.558 | 21.647 | 15.911 |
| AVON COMMUNITY SCHOOL CORP | 63.214 | 37.928 | 21.699 | 16.229 |
| DANVILLE COMMUNITY SCHOOL CORP | 105.023 | 63.014 | 36.225 | 26.789 |
| PLAINFIELD COMMUNITY SCHOOL CORP | 57.629 | 34.577 | 16.848 | 17.729 |
| MILL CREEK COMMUNITY SCHOOL CORP | 94.500 | 56.700 | 43.307 | 13.393 |
| BLUE RIVER VALLEY SCHOOL CORP | 79.931 | 47.959 | 39.328 | 8.631 |
| SOUTH HENRY SCHOOL CORP | 72.894 | 43.736 | 26.666 | 17.070 |
| NORTHWESTERN SCH CORP HENRY CO | 72.329 | 43.397 | 28.907 | 14.490 |
| NEW CASTLE COMMUNITY SCHOOL CORP | 61.099 | 36.659 | 18.019 | 18.640 |
| C A BEARD MEMORIAL SCHOOL CORP | 79.825 | 47.895 | 36.553 | 11.342 |
| TAYLOR COMMUNITY SCHOOL CORP | 60.549 | 36.330 | 28.831 | 7.499 |
| NORTHWESTERN COMMUNITY SCH CORP | 80.064 | 48.038 | 30.827 | 17.211 |
| EASTERN-HOWARD COMM SCHOOL CORP | 75.941 | 45.565 | 24.064 | 21.501 |
| WESTERN SCHOOL CORP | 70.042 | 42.025 | 28.672 | 13.353 |
| KOKOMO-CENTER TWP CONS SCH CORP | 49.615 | 29.769 | 3.203 | 26.566 |
| HUNTINGTON CO COMMUNITY SCH CORP | 106.131 | 63.679 | 40.000 | 23.679 |
| CARR TOWNSHIP SCHOOLS | 101.782 | 61.069 | 43.761 | 17.308 |
| SEYMOUR COMMUNITY SCHOOLS | 72.874 | 43.724 | 21.658 | 22.066 |
| BROWNSTOWN CENTRAL COMM SCH CORP | 100.695 | 60.417 | 43.349 | 17.068 |
| M S D VERNON TOWNSHIP | 79.904 | 47.943 | 44.800 | 3.143 |
| KANKAKEE VALLEY SCHOOL CORP | 82.334 | 49.400 | 33.732 | 15.668 |
| RENSSELAER CENTRAL SCHOOL CORP | 105.081 | 63.048 | 8.019 | 55.029 |
| JAY SCHOOL CORP | 94.500 | 56.700 | 36.118 | 20.582 |
| MADISON CONSOLIDATED SCHOOLS | 90.951 | 54.571 | 12.822 | 41.749 |
| SOUTHWESTERN-JEFFERSON CO CONS | 86.142 | 51.685 | 45.069 | 6.616 |
| JENNINGS COUNTY SCHOOL CORP | 92.677 | 55.606 | 41.669 | 13.937 |
| CLARK-PLEASANT COMM SCHOOL CORP | 64.032 | 38.419 | 30.163 | 8.256 |
| CENTER GROVE COMMUNITY SCH CORP | 60.562 | 36.337 | 25.236 | 11.101 |
| EDINBURG COMMUNITY SCHOOL CORP | 72.190 | 43.314 | 28.998 | 14.316 |
| FRANKLIN COMMUNITY SCHOOL CORP | 70.023 | 42.014 | 26.532 | 15.482 |
| GREENWOOD COMMUNITY SCHOOL CORP | 67.732 | 40.639 | 26.480 | 14.159 |
| NINEVEH-HENSLEY-JACKSON UNTD SCH | 77.790 | 46.674 | 36.513 | 10.156 |
| NORTH KNOX SCHOOL CORP | 88.489 | 53.094 | 32.000 | 21.094 |
| SOUTH KNOX SCHOOL CORP | 96.700 | 58.020 | 14.400 | 43.620 |
| VINCENNES COMMUNITY SCHOOL CORP | 59.607 | 35.764 | 19.306 | 16.458 |
| LAKELAND COMMUNITY SCHOOL CORP | 68.472 | 41.083 | 4.407 | 36.676 |
| WARSAW COMMUNITY SCHOOLS | 72.051 | 43.231 | 14.435 | 28.796 |
| TIPPECANOE VALLEY SCHOOL CORP | 84.954 | 50.972 | 25.600 | 25.372 |
| WHITKO COMMUNITY SCHOOL CORP | 90.346 | 54.207 | 32.146 | 22.061 |
| PRAIRIE HEIGHTS COMM SCHOOL CORP | 97.668 | 58.601 | 36.067 | 22.534 |





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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| WESTVIEW SCHOOL CORPORATION | 114.496 | 68.698 | 0.0 | 68.698 |
| LAKELAND SCHOOL CORPORATION | 89.060 | 53.436 | 19.264 | 34.172 |
| HANOVER COMMUNITY SCHOOL CORP | 51.379 | 30.827 | 14.061 | 16.766 |
| HOBART TOWNSHIP SCHOOLS | 48.398 | 29.039 | 36.043 | -7.004 |
| ROSS TOWNSHIP SCHOOL CORP | 61.086 | 36.652 | 21.629 | 15.023 |
| LAKE CENTRAL SCHOOL CORP | 62.862 | 37.717 | 21.618 | 16.099 |
| TRI-CREEK SCHOOL CORP | 74.623 | 44.774 | 31.245 | 13.529 |
| LAKE RIDGE SCHOOLS | 59.862 | 35.917 | 24.056 | 11.861 |
| CROWN POINT COMMUNITY SCH CORP | 64.808 | 38.885 | 26.056 | 12.829 |
| EAST GARY CITY SCHOOLS | 95.145 | 57.087 | 58.558 | -1.471 |
| GARY COMMUNITY SCHOOL CORP | 76.218 | 45.731 | 24.034 | 21.697 |
| GRIFFITH PUBLIC SCHOOLS | 45.998 | 27.599 | 8.400 | 19.199 |
| HIGHLAND TOWN SCHOOLS | 45.610 | 27.366 | 8.448 | 18.918 |
| SCHOOL CITY OF HOBART | 60.598 | 36.359 | 27.129 | 9.230 |
| MUNSTER COMMUNITY SCHOOLS | 40.613 | 24.368 | 6.026 | 18.342 |
| CASS TOWNSHIP SCHOOLS | 77.766 | 46.659 | 0.0 | 46.659 |
| DEWEY TOWNSHIP SCHOOLS | 100.951 | 60.570 | 0.0 | 60.570 |
| NEW PRAIRIE UNITED SCHOOL CORP | 84.703 | 50.822 | 28.920 | 21.902 |
| NEW DURHAM TOWNSHIP SCHOOLS | 64.735 | 38.841 | 28.122 | 10.719 |
| PRAIRIE TOWNSHIP SCHOOLS | 114.423 | 68.654 | 0.0 | 68.654 |
| MICHIGAN CITY AREA SCHOOLS | 84.516 | 50.710 | 28.851 | 21.859 |
| CLINTON-HANNA-NOBLE CONS S DIST | 77.352 | 46.411 | 9.687 | 36.724 |
| LAPORTE COMMUNITY SCHOOL CORP | 75.901 | 45.565 | 19.235 | 26.330 |
| NORTH LAWRENCE COMMUNITY SCHOOLS | 74.255 | 44.553 | 28.842 | 15.711 |
| MITCHELL COMMUNITY SCHOOLS | 77.888 | 46.733 | 36.485 | 10.248 |
| WEST CENTRAL COMMUNITY SCH CORP | 82.594 | 49.557 | 36.400 | 13.157 |
| SOUTH MADISON COMMUNITY SCH CORP | 63.575 | 41.145 | 33.076 | 8.069 |
| ALEXANDRIA COMMUNITY SCHOOL CORP | 66.474 | 39.884 | 28.064 | 11.820 |
| ANDERSON COMMUNITY SCHOOL CORP | 61.587 | 36.952 | 18.005 | 18.947 |
| ELWOOD COMMUNITY SCHOOL CORP | 51.295 | 30.777 | 15.000 | 15.777 |
| M S D DECATUR TOWNSHIP | 53.749 | 32.249 | 12.012 | 20.237 |
| FRANKLIN TOWNSHIP COMM SCH CORP | 72.012 | 43.207 | 28.866 | 14.341 |
| M S D LAWRENCE TOWNSHIP | 65.146 | 39.088 | 18.016 | 21.072 |
| M S D PERRY TOWNSHIP | 64.668 | 38.201 | 22.005 | 16.196 |
| M S D PIKE TOWNSHIP | 75.330 | 45.198 | 0.0 | 45.198 |
| M S D WARREN TOWNSHIP | 60.731 | 36.439 | 0.0 | 36.439 |
| M S D WASHINGTON TOWNSHIP | 72.469 | 43.481 | 14.402 | 29.079 |
| M S D WAYNE TOWNSHIP | 60.634 | 36.380 | 0.0 | 36.380 |
| BEECH GROVE CITY SCHOOLS | 58.138 | 34.883 | 19.387 | 15.496 |
| INDIANAPOLIS PUBLIC SCHOOLS | 73.850 | 44.310 | 19.207 | 25.103 |
| CULVER COMMUNITY SCHOOLS CORP | 87.894 | 52.737 | 12.800 | 39.937 |
| ARGOS COMMUNITY SCHOOLS | 78.738 | 47.243 | 28.175 | 19.068 |
| BREMEN PUBLIC SCHOOLS | 78.942 | 47.365 | 17.001 | 30.364 |
| PLYMOUTH COMMUNITY SCHOOL CORP | 78.891 | 47.335 | 25.235 | 22.100 |
| TRITON SCHOOL CORPORATION | 90.421 | 54.252 | 28.869 | 25.383 |



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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| SHOALS COMMUNITY SCHOOL CORP | 95.145 | 57.087 | 43.580 | 13.507 |
| LOOGOOTEE COMMUNITY SCHOOL CORP | 88.988 | 53.393 | 51.718 | 1.675 |
| MACONAQUAH SCHOOL CORP | 73.347 | 44.008 | 36.096 | 7.912 |
| NORTH MIAMI CONS SCHOOL DIST | 96.609 | 57.965 | 43.343 | 14.622 |
| OAK HILL UNITED SCHOOL CORP | 72.610 | 43.566 | 28.833 | 14.733 |
| PERU COMMUNITY SCHOOLS | 88.454 | 53.072 | 38.886 | 14.186 |
| RICHLAND BEANBLOSSOM COMM SCH CO | 70.688 | 42.413 | 26.492 | 15.921 |
| MONROE COUNTY COMMUNITY SCH CORP | 78.136 | 46.881 | 25.207 | 21.674 |
| NORTH MONTGOMERY COMM SCH CORP | 89.060 | 53.436 | 12.818 | 40.618 |
| SOUTH MONTGOMERY COMM SCH CORP | 84.891 | 50.935 | 28.842 | 22.093 |
| CRAWFORDSVILLE COMMUNITY SCHOOLS | 53.274 | 31.964 | 9.733 | 22.231 |
| MONROE-GREGG SCHOOL DISTRICT | 73.765 | 44.259 | 33.600 | 10.659 |
| EMINENCE CONS SCHOOL CORP | 99.197 | 59.518 | 36.475 | 23.043 |
| M S D MARTINSVILLE SCHOOLS | 91.529 | 54.918 | 35.263 | 19.655 |
| MOORESVILLE CONS SCHOOL CORP | 64.416 | 38.650 | 30.025 | 8.625 |
| NORTH NEWTON SCHOOL CORP | 103.670 | 62.202 | 28.800 | 33.402 |
| SOUTH NEWTON SCHOOL CORP | 106.428 | 63.857 | 0.0 | 63.857 |
| CENTRAL NOBLE COMM SCHOOLS CORP | 84.922 | 50.953 | 35.335 | 15.618 |
| EAST NOBLE SCHOOL CORP | 85.017 | 51.010 | 38.510 | 12.500 |
| WEST NOBLE SCHOOL CORPORATION | 82.363 | 49.418 | 28.068 | 21.350 |
| RISING SUN-OHIO CO COMM SCH CORP | 91.568 | 54.941 | 44.956 | 9.985 |
| ORLEANS COMMUNITY SCHOOLS | 115.839 | 69.503 | 40.706 | 28.797 |
| PAOLI COMMUNITY SCHOOL CORP | 93.452 | 56.071 | 50.474 | 5.597 |
| SPRINGS VALLEY COMM SCHOOL CORP | 106.788 | 64.073 | 48.304 | 15.769 |
| SPENCER-OWEN COMMUNITY SCHOOLS | 86.489 | 53.094 | 38.535 | 14.559 |
| SOUTHWEST PARKE COMM SCHOOL CORP | 85.622 | 51.373 | 35.232 | 16.141 |
| ROCKVILLE COMMUNITY SCHOOLS | 87.964 | 52.778 | 35.577 | 17.201 |
| TURKEY RUN COMMUNITY SCHOOL CORP | 106.369 | 63.821 | 32.337 | 31.484 |
| PERRY CENTRAL COMM SCHOOLS CORP | 111.323 | 66.794 | 60.443 | 6.351 |
| TELL CITY-TROY TWP SCHOOL CORP | 56.223 | 33.734 | 19.747 | 13.987 |
| PIKE COUNTY SCHOOL CORP | 82.363 | 49.418 | 0.0 | 49.418 |
| BOONE TOWNSHIP SCHOOLS | 63.849 | 38.309 | 26.211 | 12.098 |
| DUNELAND SCHOOL CORPORATION | 83.330 | 49.998 | 0.0 | 49.998 |
| MORGAN TOWNSHIP SCHOOLS | 69.933 | 41.960 | 0.0 | 41.960 |
| PLEASANT TOWNSHIP SCHOOLS | 74.776 | 44.866 | 24.353 | 20.513 |
| PORTER TOWNSHIP SCHOOLS | 87.964 | 52.778 | 32.000 | 20.778 |
| UNION TOWNSHIP SCHOOLS | 73.388 | 44.033 | 28.800 | 15.233 |
| WASHINGTON TOWNSHIP SCHOOLS | 73.765 | 44.259 | 0.0 | 44.259 |
| PORTAGE TOWNSHIP SCHOOLS | 53.383 | 32.030 | 13.217 | 18.813 |
| VALPARAISO COMMUNITY SCHOOLS | 65.900 | 39.540 | 18.055 | 21.485 |
| M S D MOUNT VERNON | 101.002 | 60.601 | 0.0 | 60.601 |
| M S D NORTH POSEY COUNTY SCHOOLS | 94.246 | 56.547 | 36.182 | 20.365 |
| NEW HARMONY TOWN & TWP CONS SCH | 107.456 | 64.474 | 24.160 | 40.314 |
| EASTERN PULASKI COMM SCHOOL CORP | 96.654 | 57.993 | 21.767 | 36.226 |
| WEST CENTRAL SCHOOL CORP | 86.339 | 51.803 | 12.822 | 38.961 |





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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| SOUTH PUTNAM COMMUNITY SCHOOLS | 93.909 | 56.345 | 39.889 | 16.456 |
| NORTH PUTNAM COMMUNITY SCHOOLS | 94.161 | 56.497 | 28.864 | 27.633 |
| CLOVERDALE COMMUNITY SCHOOLS | 80.737 | 48.442 | 36.441 | 12.001 |
| GREENCASTLE COMMUNITY SCHOOLS | 78.764 | 47.258 | 22.477 | 24.781 |
| UNION SCHOOL CORPORATION | 83.841 | 50.305 | 33.789 | 16.516 |
| RANDOLPH SOUTHERN SCHOOL CORP | 91.490 | 54.894 | 32.141 | 22.753 |
| MONROE CENTRAL SCHOOL CORP | 77.962 | 46.777 | 36.688 | 10.089 |
| RANDOLPH CENTRAL SCHOOL CORP | 88.702 | 53.221 | 28.962 | 24.259 |
| RANDOLPH EASTERN SCHOOL CORP | 87.584 | 52.550 | 19.531 | 33.019 |
| SOUTH RIPLEY COMMUNITY SCH CORP | 99.100 | 59.460 | 47.099 | 12.361 |
| BATESVILLE COMMUNITY SCHOOL CORP | 78.942 | 47.365 | 25.357 | 22.008 |
| JAC-CEN-DEL COMMUNITY SCH CORP | 104.397 | 62.638 | 43.200 | 19.438 |
| MILAN COMMUNITY SCHOOL CORP | 76.897 | 46.138 | 31.267 | 14.871 |
| RUSHVILLE CONSOLIDATED SCHOOLS | 113.267 | 67.960 | 16.062 | 51.898 |
| POLK-LINCOLN-JOHNSON SCHOOL CORP | 80.574 | 48.344 | 25.231 | 23.113 |
| PENN-HARRIS-MADISON SCHOOL CORP | 71.757 | 43.054 | 24.228 | 18.826 |
| SOUTH BEND COMMUNITY SCHOOL CORP | 60.179 | 36.107 | 14.409 | 21.698 |
| UNION-NORTH UNITED SCHOOL CORP | 67.932 | 40.759 | 26.435 | 14.324 |
| SCOTT COUNTY SCHOOL DISTRICT 1 | 58.693 | 35.216 | 24.072 | 11.144 |
| SCOTT COUNTY SCHOOL DISTRICT 2 | 77.987 | 46.792 | 39.353 | 7.439 |
| SHELBY EASTERN SCHOOLS | 79.904 | 47.943 | 28.050 | 19.893 |
| NORTHWESTERN CONS SCHOOL CORP | 78.968 | 47.380 | 36.421 | 10.960 |
| SOUTHWESTERN CON SCH SHELBY CO | 105.312 | 63.187 | 16.101 | 47.086 |
| SHELBYVILLE CENTRAL SCHOOLS | 79.147 | 47.488 | 28.092 | 19.396 |
| NORTH SPENCER COUNTY SCHOOL CORP | 88.454 | 53.072 | 35.355 | 17.717 |
| SOUTH SPENCER COUNTY SCHOOL CORP | 93.867 | 56.320 | 43.494 | 12.826 |
| OREGON-DAVIS SCHOOL CORPORATION | 84.672 | 50.803 | 32.384 | 18.419 |
| NORTH JUDSON-SAN PIERRE SCH CORP | 75.240 | 45.144 | 28.923 | 16.221 |
| KNOX COMMUNITY SCHOOL CORP | 65.380 | 39.828 | 22.077 | 17.751 |
| M S D FREMONT SCHOOLS | 101.887 | 61.132 | 0.0 | 61.132 |
| HAMILTON COMMUNITY SCHOOLS | 79.562 | 47.737 | 22.544 | 25.193 |
| M S D STEUBEN COUNTY SCHOOLS | 77.692 | 46.615 | 5.608 | 41.007 |
| NORTHEAST SCHOOL CORP | 91.607 | 54.964 | 0.0 | 54.964 |
| SOUTHWEST SCHOOL CORP | 107.579 | 64.547 | 32.219 | 32.328 |
| SWITZERLAND COUNTY SCHOOL CORP | 108.450 | 65.070 | 36.048 | 29.022 |
| LAFAYETTE SCHOOL CORPORATION | 61.536 | 36.922 | 14.457 | 22.465 |
| TIPPECANOE SCHOOL CORP | 79.799 | 47.879 | 5.602 | 42.277 |
| NORTHERN COMM SCHS TIPTON CO | 78.687 | 47.212 | 25.356 | 21.856 |
| TIPTON COMMUNITY SCHOOL CORP | 95.188 | 57.113 | 32.506 | 24.607 |
| UNION COUNTY SCHOOL CORP | 93.247 | 55.948 | 39.910 | 16.038 |
| EVANSVILLE-VANDERBURGH SCH CORP | 66.600 | 39.960 | 18.005 | 21.955 |
| NORTH VERMILLION COMM SCH CORP | 85.049 | 51.029 | 0.0 | 51.029 |
| SOUTH VERMILLION COMM SCH CORP | 71.992 | 43.195 | 8.840 | 34.355 |
| VIGO COUNTY SCHOOL CORP | 66.116 | 39.669 | 18.005 | 21.664 |
| MANCHESTER COMMUNITY SCHOOLS | 80.983 | 48.590 | 25.200 | 23.390 |



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APPENDIX B (Continued)

| DISTRICT | ESTIMATED COST/PUPIL | .60 OF EST COST/PUPIL | 73-74 STATE ALLOC/PUPIL | DIFFERENCE COL 2-COL 3 |
|---|---|---|---|---|
| M S D WABASH COUNTY SCHOOLS | 72.610 | 43.566 | 24.051 | 19.515 |
| WABASH CITY SCHOOLS | 71.197 | 42.718 | 24.395 | 18.323 |
| M S D OF WARREN COUNTY | 90.308 | 54.185 | 25.600 | 28.585 |
| WARRICK COUNTY SCHOOL CORP | 71.933 | 43.160 | 0.0 | 43.160 |
| SALEM COMMUNITY SCHOOLS | 79.328 | 47.597 | 28.051 | 19.546 |
| EAST WASHINGTON SCHOOL CORP | 86.771 | 52.062 | 45.057 | 7.005 |
| WEST WASHINGTON SCHOOL CORP | 93.535 | 56.121 | 43.235 | 12.886 |
| NETTLE CREEK SCHOOL CORP | 76.897 | 46.138 | 19.278 | 26.860 |
| WESTERN WAYNE SCHOOLS | 85.526 | 51.316 | 38.559 | 12.757 |
| CENTERVILLE-ABINGTON COMM SCHS | 71.121 | 42.673 | 26.580 | 16.093 |
| NORTHEASTERN WAYNE SCHOOLS | 80.439 | 48.263 | 36.469 | 11.794 |
| RICHMOND COMMUNITY SCHOOL CORP | 70.133 | 42.080 | 19.816 | 22.264 |
| SOUTHERN WELLS COMMUNITY SCHOOLS | 83.182 | 49.909 | 5.604 | 44.305 |
| NORTHERN WELLS COMMUNITY SCHOOLS | 98.281 | 58.969 | 36.083 | 22.886 |
| M S D BLUFFTON-HARRISON | 78.789 | 47.273 | 28.157 | 19.116 |
| NORTH WHITE SCHOOL CORP | 102.205 | 61.323 | 0.0 | 61.323 |
| FRONTIER SCHOOL CORPORATION | 90.571 | 54.343 | 0.0 | 54.343 |
| TRI-COUNTY SCHOOL CORP | 109.991 | 65.994 | 0.0 | 65.994 |
| TWIN LAKES SCHOOL CORP | 85.784 | 51.470 | 6.424 | 45.046 |
| COLUMBIA TOWNSHIP SCHOOLS | 73.451 | 44.070 | 21.600 | 22.470 |
| ETNA-TROY TOWNSHIP SCHOOLS | 82.248 | 49.349 | 33.697 | 15.652 |
| JEFFERSON TOWNSHIP SCHOOLS | 78.968 | 47.380 | 28.368 | 19.012 |
| SMITH-GREEN COMMUNITY SCHOOLS | 70.390 | 42.234 | 26.456 | 15.778 |
| THORNCREEK TOWNSHIP SCHOOLS | 78.210 | 46.926 | 36.570 | 10.356 |
| UNION TOWNSHIP SCHOOLS | 94.035 | 56.421 | 0.0 | 56.421 |
| WASHINGTON TOWNSHIP SCHOOLS | 88.489 | 53.094 | 26.356 | 26.738 |
| COLUMBIA CITY JT HIGH SCHOOL | 118.341 | 71.004 | 0.0 | 71.004 |
| COLUMBIA CITY SCHOOLS | 135.376 | 81.226 | 50.800 | 30.426 |

TOTAL ESTIMATED COST AT 100 PERCENT LEVEL = 44304785.
TOTAL ESTIMATED COST AT 60 PERCENT LEVEL = 26582865.
TOTAL STATE ALLOCATION, 1973-74 = 13605840.
DIFF. BETWEEN .60 TOTAL AND STATE ALLOCATION = 12977024.

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## SCHOOL FACILITIES FUNDING

The relationship between school facilities and instructional programs has long been recognized, but currently is of even greater importance because educational programs are so dependent upon laboratory facilities and various electronic equipment as supporting elements. Since the end of World War II, the need for school facilities has been a constant problem confronting American public education. During the forties, school construction was deferred because of the war effort, and the baby boom of the post war period merely added to the magnitude of the problem.

Stabilization of school enrollments has contributed to a situation in which school facility planning can be conducted in a more orderly fashion, rather than on a crisis to crisis basis. Attention can be given to a systematic process of planning as well as to the phasing out of educationally obsolete facilities. With the stabilization of school enrollments there is a tendency for the assumption to be made that the need for school facilities no longer exists; however, individuals will still be moving about within school districts, among school districts, and among states. This population mobility will result in the need for facilities in some areas and their abandonment in others. Additionally, certain facilities will have outlived their educational usefulness and must be considered obsolete.

### Present Indiana Program

Several sources of funds for financing school buildings are available to Indiana corporations. Among these are sale of general obligation bonds, rentals, gifts, lease-rental arrangements with public school building

corporations or private corporations, establishment of a cumulative building fund, two state construction loan funds, and state grants for debt service.

A provision of a 1967 act mandates that the State Board of Tax Commissioners require local tax levies sufficient to meet debt service obligations. If a local school corporation fails to meet debt service obligations when due, the State Treasurer shall make such payment and deduct the amount from future state distributions.

General Obligation Bonds

Indiana school corporations may issue serial general obligation bonds for school construction and other capital outlays. Bonded indebtedness is limited by the Indiana Constitution to two percent of actual assessed valuation. Although the length of term is not specified, issues for longer than twenty years are seldom approved.

Bond sales are initiated by school officials following a petition by fifty resident taxpayers. A 1974 act provides that approval by the State School Property Tax Control Board is required for any new bond issue created or incurred after June 30, 1974. No local referendum is required, but approval of the State Board of Tax Commissioners is a requisite. Objectors may appeal the decision of the board. In this case a local public hearing is held by the State Board.

Maximum interest rate restrictions on school building bonds were removed in 1969. The winning bidder is the one having the lowest net interest cost.

In specific instances, bonds for school building purposes may be issued by civil townships which are coterminous with a school corporation. The amount of such bonds is limited to two percent of the actual valuation

in the civil townships. This provision has seldom been used since the reorganization of local school corporations pursuant to the Indiana Acts of 1959.

A school corporation must levy local taxes sufficient to meet principal and interest payments on outstanding bond issues, rental payments, and payments on state school construction loans. A 1973 act authorizes advance refunding of existing bond issues if savings will result for local school corporations.

Cumulative Building Fund

Indiana school corporations may establish, subject to state approval, a levy and tax rate of up to $1.25 per hundred dollars of taxables for school building purposes. Revenues from this levy, for a specified number of years, are placed in a cumulative building fund which may be used for school construction, remodeling, additions to buildings, site acquisition, site improvement, and payment of building leases.

The newly created State School Property Tax Control Board is responsible for examining the building needs of a local school corporation not less frequently than once in every five years. Such examination is for the purpose of determining whether the tax levy or tax rate for a cumulative building fund should be reduced or terminated. If the Tax Control Board so determines, it shall so recommend to the State Board of Tax Commissioners which may, after a public hearing, reduce or terminate the cumulative building fund tax levy or tax rate. Future action by the State Board of Tax Commissioners regarding the establishment or increase of a cumulative building fund tax rate shall be taken only upon recommendation of the State School Property Tax Control Board.

School Building Corporations

Since 1947 Indiana school corporations having an enrollment of 250 pupils or more have been permitted to execute a lease for a school building with a local school building corporation. Such corporation is nonprofit and is authorized to issue serial first mortgage bonds, acquire a site, erect a school building thereon, and lease it to the local school corporation for a specific term not to exceed thirty years. The lease does not create a legal debt by the school corporation and the bond issue is not subject to the constitutional two percent debt limitation. Upon completion of the lease payments, the school building becomes the property of the school corporation.

The building project must be approved by the State Department of Public Instruction. Approval by both the State School Property Tax Control Board and the State Board of Tax Commissioners is now required of any school corporation before entering into a lease-rental agreement for a school building. A local referendum is not required, but local hearings by the State Board of Tax Commissioners are common.

Approximately ninety percent of bonds for school purposes in Indiana are issued by school building corporations. First mortgage bonds issued by a school building corporation are exempt from federal and state income taxes.

A 1973 act which authorized advance refunding of existing bond issues has been widely used by school building corporations to reduce the interest cost of bonds issued during the period 1969 through 1971. The recent rise in interest rates has not made such refunding feasible at the present time.

Fixed lease-rental payments are budgeted in the local debt service fund. State agencies are mandated to require a local debt service tax rate

high enough to meet the local requirement for bond and interest payments, lease-rental payments, and repayment of state loans or advances.

A 1967 act provides that, upon the failure of any school corporation to pay any of its debt service obligations during any calendar year when due, the State Treasurer shall make such payments from state funds. The state may then recover the amount by withholding it from future state distributions to the school corporation.

Private Lease Financing

A 1957 act paralleling the school building corporation act provides for financing school buildings by private corporations. The lease-rental agreement may extend for fifty years, but a term of twenty to twenty-five years is commonly used.

The approvals, safeguards, and procedures are similar to those described above for the school building corporations. Short-term funds are usually obtained by the private firm from banking institutions or insurance firms. The long-term lease, after construction, is often negotiated with insurance companies. This alternate method of financing has been frequently used, but not to the extent that school building corporations have.

Loan Funds

For school construction purposes, two loan funds are available to local Indiana school corporations having low financial ability in relationship to their school building needs. The Veterans' Memorial School Construction Fund was established in 1955 and funded from excess tax receipts collected for World War II state bonus payments. The Common School Loan Fund was established in 1959 using funds appropriated by the Indiana General Assembly, supplemented by specific dedicated funds.

Veterans' Memorial School Construction funds are advanced principally for construction of classrooms and must be repaid in twenty years or less. The maximum loan is $250,000; the carrying charge is one percent per annum on the outstanding balance. An index number showing the relationship of capital need to taxpaying ability is computed for each applicant. The first school corporations considered are those having a high index number. A prerequisite for consideration of applicants is maintenance of a tax rate for three years of not less than fifty cents per $100 of assessed valuation. An advance from the fund is also not considered as indebtedness subject to the two percent constitutional debt limitation. Repayment is made in semi-annual installments from the local property tax debt service fund.

Reorganized school corporations which enroll 270 or more pupils in average daily attendance and have raised an amount equal to two percent of adjusted assessed valuation (by a bond issue or proceeds of a cumulative building fund) may apply for an advance from the Common School Loan Fund. Such advances are limited to $750,000 and are restricted to school corporations having low financial ability, high classroom need, and an acceptable tax effort for school construction. The advance is also not considered indebtedness subject to the constitutional 2.0 percent debt limit. Advances are also limited to $2,000 per pupil; service charges may range from 2.5 to 4.0 percent of the amount of the advance. A 1973 act provides for disaster loans, not to exceed $3 million to qualifying local school corporations. Repayment must be made in twenty years or less pursuant to a schedule agreed upon with the State Treasurer. Semi-annual principal payments (with service charges at 3.375 percent) are withheld from state grants for instructional purposes. The local school corporation appropriates the annual repayment obligation in the Debt Service Fund and transfers the amount to the General Fund

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when state distributions are made. Service charges (interest) on funds advanced are used by the state for special education.

State Flat Grant

Grants from the State Property Tax Relief Fund to assist local school corporations in meeting debt service requirements were first made available in 1967. A uniform amount per pupil in average daily attendance, Grades 1-12, is made available. These receipts must first be used for debt service. Any amounts remaining may be used for current operation.

The uniform amount of this flat grant per pupil for debt service is presently $40.00. Lease-rental payments for school buildings and payments on state loans are included in the definition of debt service.

Present Expenditures

Data were secured relating to the total expenditures in each local school corporation for debt service during 1973. In Table 3-1, these data are compared with the flat grant proceeds to determine the additional funds beyond the state grant which were secured from local revenue sources. Of particular interest were the school corporations in which total debt service expenditures were less than the amount of the state flat grant received by the local school corporation. Official reports of expenditures for 1973 indicate that sixty-six school corporations had debt service expenditures less than the amount of the $40.00 per pupil flat grant which was allocated by the state. No attempt was made to secure explanatory data and detailed checks were not made of the situation in each school corporation; the data were accepted as provided from official records of the Department of Public Instruction.

TABLE 3-1

COMPARISON OF DEBT SERVICE EXPENDITURES FOR 1973 WITH STATE FLAT GRANT ALLOCATION FOR INDIANA SCHOOL CORPORATIONS

| DISTRICT NUMBER AND NAME | D/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 15 ADAMS CENTRAL COMMUNITY SCHOOLS | 185910 | 53674 | 132235 |
| 25 NORTH ADAMS COMMUNITY SCHOOLS | 270297 | 93852 | 176445 |
| 35 SOUTH ADAMS SCHOOLS | 63466 | 61420 | 2046 |
| 125 M S D SOUTHWEST ALLEN COUNTY | 423048 | 102343 | 320705 |
| 225 NORTHWEST ALLEN COUNTY SCHOOLS | 245584 | 95952 | 149632 |
| 235 FORT WAYNE COMMUNITY SCHOOLS | 2605194 | 1491400 | 1113794 |
| 255 EAST ALLEN COUNTY SCHOOLS | 918446 | 442665 | 475781 |
| 365 BARTHOLOMEW CONS SCHOOL CORP | 349676 | 487358 | -137682 |
| 370 FLAT ROCK-HAWCREEK SCHOOL CORP | 151698 | 51938 | 100060 |
| 395 BENTON COMMUNITY SCHOOL CORP | 379544 | 113880 | 265664 |
| 515 BLACKFORD COUNTY SCHOOLS | 553023 | 137921 | 415194 |
| 615 WESTERN BOONE CO COMM SCH CORP | 307[illegible] | 83334 | -[illegible] |
| 630 EAGLE-UNION COMMUNITY SCH CORP | 186412 | 65714 | 120698 |
| 665 LEBANON COMMUNITY SCHOOL CORP | 426041 | 132[illegible] | 293339 |
| 670 BROWN COUNTY SCHOOL CORP | 117634 | 89740 | 27894 |
| 750 CARROLL CONSOLIDATED SCHOOL CORP | 76542 | 61952 | 14590 |
| 755 DELPHI COMMUNITY SCHOOL CORP | 479577 | 78980 | 400697 |
| 775 PIONEER REGIONAL SCHOOL CORP | 153000 | 50276 | 102724 |
| 815 SOUTHEASTERN SCHOOL CORP | 220500 | 88830 | 131670 |
| 875 LOGANSPORT COMMUNITY SCHOOL CORP | 198607 | 201292 | -2685 |
| 940 WEST CLARK COMMUNITY SCHOOLS | 338098 | 149047 | 189051 |
| 1000 CLARKSVILLE COMM SCHOOL CORP | 378792 | 80497 | 298295 |
| 1010 GREATER CLARK COUNTY SCHOOLS | 1434607 | 454442 | 980165 |
| 1125 CLAY COMMUNITY SCHOOLS | 259037 | 189870 | 69167 |
| 1150 CLINTON CENTRAL SCHOOL CORP | 343500 | 54210 | 289290 |
| 1160 CLINTON PRAIRIE SCHOOL CORP | 114000 | 51716 | 62282 |
| 1170 FRANKFORT COMMUNITY SCHOOLS | 324778 | 137470 | 187308 |
| 1180 ROSSVILLE CONS SCHOOL DISTRICT | 171654 | 33222 | 138432 |
| 1300 CRAWFORD COUNTY COMM SCHOOL CORP | 39180 | 73240 | -34060 |
| 1315 BARR-REEVE COMMUNITY SCHOOLS INC | 19443 | 31638 | -12195 |
| 1375 NORTH DAVIESS COUNTY COMM SCHOOL | 187571 | 57493 | 130078 |
| 1405 WASHINGTON COMMUNITY SCHOOLS INC | 189123 | 111568 | 77577 |
| 1560 SUNMAN-DEARBORN COMM SCH CORP | 131503 | 98182 | 33321 |
| 1600 SOUTH DEARBORN COMM SCHOOL CORP | 133542 | 112678 | 20864 |
| 1620 LAWRENCEBURG COMM SCHOOL CORP | 165228 | 74772 | 91456 |
| 1655 DECATUR COUNTY COMMUNITY SCHOOLS | 240442 | 111758 | 128684 |
| 1730 GREENSBURG COMMUNITY SCHOOLS | 294678 | 95178 | 199500 |
| 1805 DEKALB CO EASTERN COMM SCH DIST | 117023 | 62250 | 54773 |
| 1820 GARRETT-KEYSER-BUTLER COMM SCHL | 197678 | 68398 | 129280 |
| 1835 DEKALB CO CTL UNITED SCH DIST | 297681 | 155341 | 142340 |
| 1875 DELAWARE COMMUNITY SCHOOL CORP | 131635 | 145108 | -13473 |
| 1885 HARRISON-WASH COMM SCHOOL CORP | 170023 | 59046 | 110977 |
| 1895 LIBERTY-PERRY COMM SCHOOL CORP | 207085 | 70204 | 136881 |
| 1900 MONROE COMMUNITY SCHOOL CORP | 93996 | 38436 | 55558 |
| 1910 MT PLEASANT TWP COMM SCH CORP | 335875 | 101678 | 234197 |

"D/S EXP. 1973"--Expenditures from the debt service fund for the 1973 year

"STATE FLAT GRANT/40"--Amount received by local school corporation through $40 state flat grant

"DIFF"--Amount expenditure exceeded flat grant





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | D/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 1940 SALEM COMMUNITY SCHOOL | 166489 | 44390 | 122099 |
| 1970 MUNCIE COMMUNITY SCHOOLS | 763800 | 576714 | 193086 |
| 2040 NORTHEAST DUBOIS COUNTY SCH CORP | 14500 | 43466 | -28966 |
| 2100 SOUTHEAST DUBOIS COUNTY SCH CORP | 9750 | 65009 | -55259 |
| 2110 SOUTHWEST DUBOIS COUNTY SCH CORP | 159528 | 81356 | 77592 |
| 2120 GREATER JASPER CONSOLIDATED SCHS | 60381 | 114454 | -54073 |
| 2155 FAIRFIELD COMMUNITY SCHOOLS | 199312 | 53680 | 145632 |
| 2260 DAVIESS COMMUNITY SCHOOLS | 113341 | 58360 | 55481 |
| 2270 CONCORD COMMUNITY SCHOOLS | 215991 | 128958 | 87033 |
| 2275 MIDDLEBURY COMMUNITY SCHOOLS | 225136 | 76278 | 148858 |
| 2285 WA-NEE COMMUNITY SCHOOLS | 518278 | 108972 | 409306 |
| 2305 ELKHART COMMUNITY SCHOOLS | 2502408 | 503810 | 1998598 |
| 2315 GOSHEN COMMUNITY SCHOOLS | 182682 | 155440 | 27442 |
| 2395 FAYETTE COUNTY SCHOOL CORP | 546249 | 225156 | 321093 |
| 2400 N ALBANY-FLOYD CO CONS SCH CORP | 381992 | 472756 | -90764 |
| 2435 ATTICA CONSOLIDATED SCHOOL CORP | 53000 | 49228 | 3772 |
| 2440 COVINGTON COMMUNITY SCHOOL CORP | 174030 | 51512 | 122518 |
| 2455 SOUTHEAST FOUNTAIN SCHOOL CORP | 180260 | 67060 | 113200 |
| 2475 FRANKLIN COUNTY COMM SCH CORP | 57003 | 119728 | -62725 |
| 2640 UNION TOWNSHIP SCHOOLS | 0 | 11778 | -11778 |
| 2645 ROCHESTER COMMUNITY SCHOOL CORP | 227606 | 81070 | 146536 |
| 2650 CASTON SCHOOL CORPORATION | 166000 | 38540 | 127460 |
| 2725 EAST GIBSON SCHOOL CORPORATION | 152305 | 64040 | 88265 |
| 2735 NORTH GIBSON SCHOOL CORPORATION | 441124 | 101823 | 339301 |
| 2765 SOUTH GIBSON SCHOOL CORPORATION | 2078 | 80158 | -78080 |
| 2815 EASTBROOK COMMUNITY SCHOOL CORP | 241097 | 86590 | 154507 |
| 2825 MADISON-GRANT UNITED SCHOOL CORP | 374913 | 102946 | 271967 |
| 2855 MISSISSINEWA COMM SCHOOLS CORP | 164364 | 121102 | 43262 |
| 2865 MARION COMMUNITY SCHOOLS | 525900 | 402628 | 123272 |
| 2920 BLOOMFIELD SCHOOL DISTRICT | 60197 | 47694 | 12503 |
| 2930 CENTRAL SCHOOL DISTRICT | 57000 | 18208 | 38792 |
| 2940 EASTERN CONS SCHOOL DIST | 79958 | 38728 | 41230 |
| 2950 LINTON-STOCKTON SCHOOL CORP | 61916 | 58480 | 3436 |
| 2960 M S D SHAKAMAK SCHOOLS | 108796 | 46826 | 61970 |
| 2970 WASHINGTON-STAFFORD CONS | 0 | 15446 | -15446 |
| 2980 WORTHINGTON-JEFFERSON CONS SCH | 13010 | 17432 | -4422, |
| 3005 HAMILTON SOUTHEASTERN SCHOOLS | 202316 | 66472 | 135844 |
| 3025 HAMILTON HEIGHTS SCHOOL CORP | 70220 | 62808 | 7412 |
| 3030 WESTFIELD-WASHINGTON SCHOOLS | 171000 | 52234 | 118766 |
| 3055 MARION-ADAMS SCHOOLS | 83500 | 50496 | 33004 |
| 3060 CARMEL CLAY SCHOOLS | 735539 | 256580 | 478959 |
| 3070 NOBLESVILLE SCHOOLS | 292763 | 134860 | 157903 |
| 3115 SOUTHERN HANCOCK CO COMM SCH COR | 330314 | 78444 | 251870 |
| 3125 GREENFIELD-CENTRAL COMM SCHOOLS | 460100 | 162192 | 297908 |
| 3135 MT VERNON COMMUNITY SCHOOL CORP | 90285 | 78824 | 11461 |





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | D/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 3145 EASTERN HANCOCK CO COMM SCH CORP | 167904 | 54984 | 112920 |
| 3160 FRANKLIN TOWNSHIP SCHOOLS | 40000 | 22680 | 17320 |
| 3180 NORTH CENTRAL COMM SCHOOL CORP | 153267 | 78038 | 75174 |
| 3190 SOUTH HARRISON SCHOOL CORP | 166838 | 111414 | 55474 |
| 3295 NORTH WEST HENDRICKS SCHOOLS | 0 | 52576 | -52576 |
| 3305 BROWNSBURG COMMUNITY SCHOOL CORP | 546333 | 140866 | 405467 |
| 3315 AVON COMMUNITY SCHOOL CORP | 438595 | 85168 | 353427 |
| 3325 DANVILLE COMMUNITY SCHOOL CORP | 30043 | 71133 | -41115 |
| 3330 PLAINFIELD COMMUNITY SCHOOL CORP | 290217 | 135893 | 154324 |
| 3335 MILL CREEK COMMUNITY SCHOOL CORP | 150100 | 74910 | 75190 |
| 3405 BLUE RIVER VALLEY SCHOOL CORP | 138917 | 44596 | 93321 |
| 3415 SOUTH HENRY SCHOOL CORP | 173792 | 46304 | 127488 |
| 3435 NORTHWESTERN SCH CORP HENRY CO | 127250 | 72040 | 55210 |
| 3445 NEW CASTLE COMMUNITY SCHOOL CORP | 364631 | 225786 | 138845 |
| 3455 C A BEARD MEMORIAL SCHOOL CORP | 117300 | 73944 | 43356 |
| 3460 TAYLOR COMMUNITY SCHOOL CORP | 318569 | 112040 | 206529 |
| 3470 NORTHWESTERN COMMUNITY SCH CORP | 134369 | 90208 | 44161 |
| 3480 EASTERN-HOWARD COMP SCHOOL CORP | 187252 | 57908 | 129344 |
| 3490 WESTERN SCHOOL CORP | 220365 | 94612 | 125753 |
| 3500 KOKOMO-CENTER TWP CONS SCH CORP | 955040 | 448788 | 506252 |
| 3625 HUNTINGTON CO COMMUNITY SCH CORP | 647396 | 287372 | 360024 |
| 3640 CARR TOWNSHIP SCHOOLS | 0 | 13984 | -13984 |
| 3675 SEYMOUR COMMUNITY SCHOOLS | 640000 | 154814 | 485186 |
| 3695 BROWNSTOWN CENTRAL COMM SCH CORP | 186250 | 74440 | 111810 |
| 3710 M S D VERNON TOWNSHIP | 72972 | 34062 | 38910 |
| 3785 KANKAKEE VALLEY SCHOOL CORP | 391762 | 88524 | 303238 |
| 3815 RENSSELAER CENTRAL SCHOOL CORP | 302000 | 78708 | 223292 |
| 3945 JAY SCHOOL CORP | 79440 | 214716 | -135276 |
| 3995 MADISON CONSOLIDATED SCHOOLS | 764327 | 162954 | 601373 |
| 4000 SOUTHWESTERN-JEFFERSON CO CONS | 93042 | 52032 | 39960 |
| 4015 JENNINGS COUNTY SCHOOL CORP | 357043 | 178950 | 178093 |
| 4145 CLARK-PLEASANT COMM SCHOOL CORP | 286327 | 127124 | 179203 |
| 4205 CENTER GROVE COMMUNITY SCH CORP | 357928 | 132031 | 225897 |
| 4215 EDINBURG COMMUNITY SCHOOL CORP | 281000 | 53822 | 227178 |
| 4225 FRANKLIN COMMUNITY SCHOOL CORP | 278900 | 145960 | 132940 |
| 4245 GREENWOOD COMMUNITY SCHOOL CORP | 521749 | 127384 | 393915 |
| 4255 NINEVEH-HENSLEY-JACKSON UNIT SCH | 74000 | 70412 | 3588 |
| 4315 NORTH KNOX SCHOOL CORP | 38930 | 81723 | -42793 |
| 4325 SOUTH KNOX SCHOOL CORP | 203767 | 56026 | 147701 |
| 4335 VINCENNES COMMUNITY SCHOOL CORP | 57437 | 162954 | -105517 |
| 4345 LAKELAND COMMUNITY SCHOOL CORP | 496473 | 118046 | 378427 |
| 4415 WARSAW COMMUNITY SCHOOLS | 71537 | 210282 | -138745 |
| 4445 TIPPECANOE VALLEY SCHOOL CORP | 8100 | 79850 | -71750 |
| 4455 WHITKO COMMUNITY SCHOOL CORP | 202745 | 82364 | 120381 |
| 4515 PRAIRIE HEIGHTS COMM SCHOOL CORP | 109105 | 70826 | 38279 |





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | D/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 4525 WESTVIEW SCHOOL CORPORATION | 168389 | 61410 | 106979 |
| 4535 LAKELAND SCHOOL CORPORATION | 122058 | 86949 | 35109 |
| 4580 HANOVER COMMUNITY SCHOOL CORP | 39908 | 60280 | -20372 |
| 4590 HOBART TOWNSHIP SCHOOLS | 197467 | 89906 | 107561 |
| 4600 ROSS TOWNSHIP SCHOOL CORP | 1725151 | 272458 | 1452693 |
| 4615 LAKE CENTRAL SCHOOL CORP | 327198 | 187702 | 139496 |
| 4645 TRI-CREEK SCHOOL CORP | 397836 | 131206 | 266630 |
| 4650 LAKE RIDGE SCHOOLS | 612096 | 169572 | 442526 |
| 4660 CROWN POINT COMMUNITY SCH CORP | 206998 | 227720 | -20722 |
| 4670 EAST CHICAGO CITY SCHOOLS | 35525 | 327176 | -291651 |
| 4680 EAST GARY CITY SCHOOLS | 102192 | 86198 | 15994 |
| 4690 GARY COMMUNITY SCHOOL CORP | 2543494 | 1484388 | 1059106 |
| 4700 GRIFFITH PUBLIC SCHOOLS | 440136 | 153666 | 286470 |
| 4710 HAMMOND CITY SCHOOLS | 2790700 | 755108 | 2035592 |
| 4720 HIGHLAND TOWN SCHOOLS | 685048 | 271360 | 413688 |
| 4730 SCHOOL CITY OF HOBART | 237808 | 191130 | 46678 |
| 4740 MUNSTER COMMUNITY SCHOOLS | 409437 | 167992 | 241445 |
| 4760 WHITING CITY SCHOOLS | 0 | 34447 | -34447 |
| 4770 CASS TOWNSHIP SCHOOLS | 12942 | 14492 | -1550 |
| 4790 DEWEY TOWNSHIP SCHOOLS | 0 | 11486 | -11486 |
| 4805 NEW PRAIRIE UNITED SCHOOL CORP | 335871 | 98070 | 237801 |
| 4860 NEW DURHAM TOWNSHIP SCHOOLS | 66536 | 29462 | 37074 |
| 4925 MICHIGAN CITY AREA SCHOOLS | 1441849 | 443414 | 998435 |
| 4940 CLINTON-HANNA-NOBLE CONS S DIST | 114643 | 31024 | 83619 |
| 4945 LAPORTE COMMUNITY SCHOOL CORP | 606128 | 280676 | 325452 |
| 5075 NORTH LAWRENCE COMMUNITY SCHOOLS | 42907 | 243773 | -200866 |
| 5085 MITCHELL COMMUNITY SCHOOLS | 55718 | 91182 | -35464 |
| 5245 WEST CENTRAL COMMUNITY SCH CORP | 122369 | 121590 | 779 |
| 5255 SOUTH MADISON COMMUNITY SCH CORP | 335915 | 151702 | 184213 |
| 5265 ALEXANDRIA COMMUNITY SCHOOL CORP | 118160 | 100908 | 17252 |
| 5275 ANDERSON COMMUNITY SCHOOL CORP | 61926 | 687193 | -625267 |
| 5280 ELWOOD COMMUNITY SCHOOL CORP | 168115 | 118614 | 49501 |
| 5300 M S D DECATUR TOWNSHIP | 271812 | 174363 | 97229 |
| 5310 FRANKLIN TOWNSHIP COMM SCH CORP | 195715 | 106354 | 89361 |
| 5330 M S D LAWRENCE TOWNSHIP | 918435 | 358058 | 560377 |
| 5340 M S D PERRY TOWNSHIP | 1128049 | 475592 | 652457 |
| 5350 M S D PIKE TOWNSHIP | 292637 | 135214 | 157423 |
| 5360 M S D WARREN TOWNSHIP | 1467525 | 387106 | 1080419 |
| 5370 M S D WASHINGTON TOWNSHIP | 2139312 | 538968 | 1600344 |
| 5375 M S D WAYNE TOWNSHIP | 1141937 | 450530 | 691407 |
| 5380 BEECH GROVE CITY SCHOOLS | 140642 | 108332 | 32310 |
| 5385 INDIANAPOLIS PUBLIC SCHOOLS | 1272669 | 3166332 | -1893713 |
| 5400 SPEEDWAY CITY SCHOOLS | 303577 | 85628 | 217949 |
| 5455 CULVER COMMUNITY SCHOOLS CORP | 213481 | 56978 | 156503 |
| 5470 ARGOS COMMUNITY SCHOOLS | 53406 | 36324 | 17082 |





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | D/S FAP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 5480 BREMEN PUBLIC SCHOOLS | 89000 | 53276 | 35724 |
| 5485 PLYMOUTH COMMUNITY SCHOOL CORP | 221217 | 110952 | 110265 |
| 5495 TRITON SCHOOL CORPORATION | 204000 | 48036 | 155964 |
| 5520 SHOALS COMMUNITY SCHOOL CORP | 9547 | 41022 | -31475 |
| 5525 LOOGOOTEE COMMUNITY SCHOOL CORP | 140333 | 62688 | 77645 |
| 5615 MACONAQUAH SCHOOL CORP | 115400 | 141104 | -25704 |
| 5620 NORTH MIAMI CONS SCHOOL DIST | 109152 | 59680 | 49472 |
| 5625 OAK HILL UNITED SCHOOL CORP | 180474 | 84664 | 95810 |
| 5635 PERU COMMUNITY SCHOOLS | 670250 | 133728 | 536522 |
| 5705 RICHLAND BEANBLOSSOM COMM SCH CO | 330742 | 91325 | 239417 |
| 5740 MONROE COUNTY COMMUNITY SCH CORP | 2063698 | 463454 | 1600244 |
| 5835 NORTH MONTGOMERY COMM SCH CORP | 491649 | 98385 | 393564 |
| 5845 SOUTH MONTGOMERY COMM SCH CORP | 308865 | 85974 | 222891 |
| 5855 CRAWFORDSVILLE COMMUNITY SCHOOLS | 230597 | 121076 | 109521 |
| 5900 MCNROE-GREGG SCHOOL DISTRICT | 176433 | 59791 | 116642 |
| 5910 EMINENCE CONS SCHOOL CORP | 25000 | 22059 | 2941 |
| 5925 M S D MARTINSVILLE SCHOOLS | 1160 | 218276 | -217116 |
| 5930 MOORESVILLE CONS SCHOOL CORP | 291922 | 152642 | 139280 |
| 5945 NORTH NEWTON SCHOOL CORP | 220500 | 68238 | 152262 |
| 5995 SOUTH NEWTON SCHOOL CORP | 158500 | 51828 | 106672 |
| 6055 CENTRAL NOBLE COMM SCHOOLS CORP | 249500 | 55248 | 194252 |
| 6060 EAST NOBLE SCHOOL CORP | 606821 | 146214 | 460607 |
| 6065 WEST NOBLE SCHOOL CORPORATION | 204090 | 69626 | 134464 |
| 6080 RISING SUN-OHIO CO COMM SCH CORP | 72192 | 41154 | 31038 |
| 6145 ORLEANS COMMUNITY SCHOOLS | 69500 | 33734 | 35766 |
| 6155 PAOLI COMMUNITY SCHOOL CORP | 131000 | 66394 | 64605 |
| 6160 SPRINGS VALLEY COMM SCHOOL CORP | 75300 | 44850 | 30450 |
| 6195 SPENCER-OWEN COMMUNITY SCHOOLS | 337099 | 102476 | 234623 |
| 6260 SOUTHWEST PARKE COMM SCHOOL CORP | 48500 | 52238 | -3738 |
| 6300 ROCKVILLE COMMUNITY SCHOOLS | 54030 | 41826 | 12204 |
| 6310 TURKEY RUN COMMUNITY SCHOOL CORP | 55500 | 32430 | 23070 |
| 6325 PERRY CENTRAL COMM SCHOOLS CORP | 116465 | 48310 | 68155 |
| 6340 CANNELTON CITY SCHOOLS | 0 | 17844 | -17844 |
| 6350 TELL CITY-TROY TWP SCHOOL CORP | 57000 | 112634 | -55634 |
| 6445 PIKE COUNTY SCHOOL CORP | 148900 | 103424 | 45476 |
| 6460 BOONE TOWNSHIP SCHOOLS | 5620 | 32474 | -26854 |
| 6470 DUNELAND SCHOOL CORPORATION | 1312500 | 184474 | 1128026 |
| 6490 MORGAN TOWNSHIP SCHOOLS | 0 | 13798 | -13798 |
| 6510 PLEASANT TOWNSHIP SCHOOLS | 15815 | 29152 | -13337 |
| 6520 PORTER TOWNSHIP SCHOOLS | 62934 | 34372 | 28562 |
| 6530 UNION TOWNSHIP SCHOOLS | 0 | 24372 | -24372 |
| 6540 WASHINGTON TOWNSHIP SCHOOLS | 9460 | 13974 | -4514 |
| 6550 PORTAGE TOWNSHIP SCHOOLS | 1224593 | 338518 | 886075 |
| 6560 VALPARAISO COMMUNITY SCHOOLS | 620000 | 188920 | 431080 |
| 6590 M S D MOUNT VERNON | 341066 | 117109 | 224557 |





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | D/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 6600 M S D NORTH POSEY COUNTY SCHOOLS | 231756 | 68898 | 162858 |
| 6610 NEW HARMONY TOWN & TWP CONS SCH | 0 | 12724 | -12724 |
| 6620 EASTERN PULASKI COMM SCHOOL CORP | 94053 | 64794 | 29259 |
| 6630 WEST CENTRAL SCHOOL CORP | 54080 | 47942 | 6144 |
| 6705 SOUTH PUTNAM COMMUNITY SCHOOLS | 179393 | 54398 | 124995 |
| 6715 NORTH PUTNAM COMMUNITY SCHOOLS | 206541 | 65018 | 141523 |
| 6750 CLOVERDALE COMMUNITY SCHOOLS | 94751 | 44504 | 50247 |
| 6755 GREENCASTLE COMMUNITY SCHOOLS | 307090 | 85616 | 221474 |
| 6795 UNION SCHOOL CORPORATION | 74920 | 38302 | 36618 |
| 6805 RANDOLPH SOUTHERN SCHOOL CORP | 0 | 37032 | -37032 |
| 6820 MONROE CENTRAL SCHOOL CORP | 61500 | 50930 | 10570 |
| 6825 RANDOLPH CENTRAL SCHOOL CORP | 129950 | 91998 | 37952 |
| 6835 RANDOLPH EASTERN SCHOOL CORP | 41673 | 52226 | -10553 |
| 6865 SOUTH RIPLEY COMMUNITY SCH CORP | 84500 | 57444 | 27056 |
| 6895 BATESVILLE COMMUNITY SCHOOL CORP | 196918 | 56594 | 140324 |
| 6900 JAC-CEN-DEL COMMUNITY SCH CORP | 66216 | 40560 | 25656 |
| 6910 MILAN COMMUNITY SCHOOL CORP | 112640 | 40780 | 71860 |
| 6995 RUSHVILLE CONSOLIDATED SCHOOLS | 122200 | 154548 | -32348 |
| 7150 POLK-LINCOLN-JOHNSON SCHOOL CORP | 169571 | 46586 | 122985 |
| 7175 PENN-HARRIS-MADISON SCHOOL CORP | 919948 | 243686 | 676262 |
| 7200 MISHAWAKA CITY SCHOOLS | 55406 | 230298 | -174892 |
| 7205 SOUTH BEND COMMUNITY SCHOOL CORP | 2059990 | 1181856 | 878134 |
| 7215 UNION-NORTH UNITED SCHOOL CORP | 174658 | 70304 | 104354 |
| 7230 SCOTT COUNTY SCHOOL DISTRICT 1 | 90195 | 68452 | 21743 |
| 7256 SCOTT COUNTY SCHOOL DISTRICT 2 | 313737 | 109621 | 204116 |
| 7285 SHELBY EASTERN SCHOOLS | 22500 | 78176 | -55676 |
| 7350 NORTHWESTERN CONS SCHOOL CORP | 182965 | 74362 | 108603 |
| 7360 SOUTHWESTERN CON SCH SHELBY CO | 81000 | 38764 | 42236 |
| 7365 SHELBYVILLE CENTRAL SCHOOLS | 172000 | 165760 | 6240 |
| 7385 NORTH SPENCER COUNTY SCHOOL CORP | 307598 | 88438 | 219160 |
| 7445 SOUTH SPENCER COUNTY SCHOOL CORP | 95250 | 74088 | 21162 |
| 7495 OREGON-DAVIS SCHOOL CORPORATION | 190646 | 32954 | 157694 |
| 7515 NORTH JUDSON-SAN PIERRE SCH CORP | 97495 | 77192 | 20303 |
| 7525 KNOX COMMUNITY SCHOOL CORP | 10522 | 85204 | -74682 |
| 7605 M S D FREMONT SCHOOLS | 65292 | 32015 | 33277 |
| 7610 HAMILTON COMMUNITY SCHOOLS | 69503 | 30668 | 38835 |
| 7615 M S D STEUBEN COUNTY SCHOOLS | 145000 | 86952 | 58048 |
| 7645 NORTHEAST SCHOOL CORP | 97845 | 80692 | 17153 |
| 7715 SOUTHWEST SCHOOL CORP | 22656 | 75718 | -53062 |
| 7775 SWITZERLAND COUNTY SCHOOL CORP | 0 | 57422 | -57422 |
| 7855 LAFAYETTE SCHOOL CORPORATION | 1170995 | 357478 | 813517 |
| 7865 TIPPECANOE SCHOOL CORP | 941521 | 276263 | 665258 |
| 7875 WEST LAFAYETTE COMM SCHOOL CORP | 616469 | 96688 | 519781 |
| 7935 NORTHERN COMM SCHS TIPTON CO | 213009 | 51258 | 161751 |
| 7945 TIPTON COMMUNITY SCHOOL CORP | 469202 | 97226 | 371976 |





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TABLE 3-1 (Continued)

| DISTRICT NUMBER AND NAME | O/S EXP. 1973 | STATE FLAT GRANT/40 | DIFF. |
|---|---|---|---|
| 7950 UNION COUNTY SCHOOL CORP | 143000 | 68056 | 74944 |
| 7995 EVANSVILLE-VANDERBURGH SCH CORP | 1690933 | 1115470 | 575463 |
| 8010 NORTH VERMILLION COMM SCH CORP | 94500 | 41320 | 53180 |
| 8020 SOUTH VERMILLION COMM SCH CORP | 139515 | 90820 | 48695 |
| 8030 VIGO COUNTY SCHOOL CORP | 1995727 | 783944 | 1211783 |
| 8045 MANCHESTER COMMUNITY SCHOOLS | 120000 | 73544 | 46456 |
| 8050 M S D WABASH COUNTY SCHOOLS | 175162 | 127428 | 47734 |
| 8060 WABASH CITY SCHOOLS | 221387 | 104884 | 116503 |
| 8115 M S D OF WARREN COUNTY | 115000 | 72392 | 42608 |
| 8130 WARRICK COUNTY SCHOOL CORP | 347380 | 299650 | 47730 |
| 8205 SALEM COMMUNITY SCHOOLS | 149615 | 85262 | 64353 |
| 8215 EAST WASHINGTON SCHOOL CORP | 89220 | 48677 | 40543 |
| 8220 WEST WASHINGTON SCHOOL CORP | 93203 | 47778 | 45425 |
| 8305 NETTLE CREEK SCHOOL CORP | 309662 | 65360 | 244302 |
| 8355 WESTERN WAYNE SCHOOLS | 59898 | 66112 | -6214 |
| 8360 CENTERVILLE-ABINGTON COMM SCHS | 175817 | 77652 | 98165 |
| 8375 NORTHEASTERN WAYNE SCHOOLS | 113550 | 64950 | 48600 |
| 8385 RICHMOND COMMUNITY SCHOOL CORP | 0 | 338280 | -338280 |
| 8425 SOUTHERN WELLS COMMUNITY SCHOOLS | 173874 | 47606 | 126268 |
| 8435 NORTHERN WELLS COMMUNITY SCHOOLS | 221118 | 95834 | 125284 |
| 8445 M S D BLUFFTON-HARRISON | 56571 | 82032 | -25461 |
| 8515 NORTH WHITE SCHOOL CORP | 67728 | 44926 | 22802 |
| 8525 FRONTIER SCHOOL CORPORATION | 40821 | 32002 | 8819 |
| 8535 TRI-COUNTY SCHOOL CORP | 0 | 39016 | -39016 |
| 8565 TWIN LAKES SCHOOL CORP | 476900 | 111419 | 367481 |
| 8580 COLUMBIA TOWNSHIP SCHOOLS | 40133 | 20548 | 19585 |
| 8590 ETNA-TROY TOWNSHIP SCHOOLS | 41140 | 13796 | 27344 |
| 8600 JEFFERSON TOWNSHIP SCHOOLS | 97396 | 15646 | 81750 |
| 8625 SMITH-GREEN COMMUNITY SCHOOLS | 54199 | 55996 | -1797 |
| 8630 THORNCREEK TOWNSHIP SCHOOLS | 107014 | 25145 | 81868 |
| 8640 UNION TOWNSHIP SCHOOLS | 55356 | 13554 | 41802 |
| 8650 WASHINGTON TOWNSHIP SCHOOLS | 26522 | 11336 | 15186 |
| 8660 COLUMBIA CITY JT HIGH SCHOOL | 0 | 0 | 0 |
| 8665 COLUMBIA CITY SCHOOLS | 135693 | 40810 | 94883 |



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## Provisions for Capital Outlay Financing

Providing funds for school facilities is not a problem of identifying needs, but rather is a problem of determining the best method for financing school construction projects. Various alternatives are available to local school districts; however, the principal methods have been to use local funds obtained either through the issuance of general obligation bonds, revenue fund bonds, reserve funds, or a pay-as-you-go system.

The primary method for financial school construction in Indiana has been through the issuance of general obligation bonds and the establishment of local authorities or holding companies, with the obligation being retired through revenue bonds. This latter lease-rental arrangement has been extremely popular as a method of providing the needed facilities resulting from school district reorganization and enrollment increases. This choice has enabled districts to reduce the impact of a one-time tax levy or extremely high property tax rates for a short period of time. Constitutional limitations on the amount of general obligation bonds which are outstanding at any one time have also contributed to the popularity of holding corporations or local authorities. In periods of inflation and rising prices, borrowing can be a further advantage to the school district. By financing construction with borrowed funds, the school district may obtain the facility at today's prices and repay the principal and interest on the debt with cheaper dollars.

In 1969-70, forty-one states reported utilization of building reserve funds for construction.[1] Indiana's approach to this alternative has been

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[1]W. M. Barr, K. F. Jordan, C. C. Hudson, W. J. Peterson, and W. R. Wilkerson, Financing Public Elementary and Secondary School Facilities in the United States, Special Study No. 7 (Gainesville, Florida: National Educational Finance Project, 1970), p. 128.

characterized as the cumulative building fund. Several distinct disadvantages are associated with this method of financing. Cumulative building fund reserves result in present or past taxpayers bearing the full burden of the cost of capital outlay projects which will be used by future generations. Even though the funds may be invested under controlled conditions, the interest yield on the investment and the subsequent growth of the total amount may not be sufficient to keep pace with the rate of inflation.

The use of the holding corporation or local school building authority has accelerated the rate of school construction in Indiana. These entities can finance and construct facilities, but they do not operate the facility. Since the authority is not a governmental agency, state and local debt limits have not applied. Funds are obtained through the sale of revenue bonds, and the guarantee for the revenue bonds is the contract between the authority and the local school district using the facility.

Another alternative for state aid for local school district construction has been through loan programs. In a recent study,[2] fourteen states were reported as making loans to local districts for capital outlay projects or debt service payments. Rather than being available to all local districts, the funds have normally been limited to those local districts that have reached or are approaching their legal debt limit. Loans offer a type of immediate relief to districts with the need for additional facilities, but the problem is only delayed for the loan must eventually be repaid. Indiana's approach in this area has been through the Veterans' Memorial School Construction Fund and the Common School Loan Fund programs available to districts with high levels of need.

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[2]Ibid., p. 162.

State grant programs for capital outlay and debt service vary widely in appropriation and method of computing the allocation to local districts. Of the twenty-six states that provided state grants for capital outlay or debt service, fourteen were recently providing funds that were fiscally equalizing, e.g., granting proportionately more funds to local school districts with low taxpaying ability. The remaining twelve states were allocating funds on a flat grant basis. The essential difference in the grant programs was whether funds were being allocated on the basis of some predetermined expenditures.[3] Indiana's approach in this area has been to provide for a flat grant to each district on a per pupil basis. The first priority for the funds has been debt service programs and related payments, with local school districts being permitted to use the funds for current operations after these obligations have been met.

A most interesting example of state participation in local school district capital outlay projects may be found in the state of Maryland.[4] In 1971, the state initiated a program under which the state assumes the complete cost of school construction projects with the local district only being responsible for the purchase of the school site. Under this arrangement, school districts lose some of their options in the type of facilities to be constructed and the schedule for construction. However, the problem of financing capital outlay projects no longer is dependent upon local revenue and bonding power.

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[3]Ibid., pp. 140-60.

[4]Alfred R. Carey, "The Maryland Experience: Full State Funding and Capital Outlay," School Finance in Transition, Proceedings of the 16th Annual National School Finance Conference (Gainesville, Florida: National Educational Finance Project, 1973), pp. 145-9.

## Elements of a Fiscal Model

In the design of a state program for financing public school facilities, certain essential components should be included to serve as a skeletal framework for the program. In earlier research efforts of the National Educational Finance Project, determination of needs, allocation procedures, use of proceeds, and source of funds were identified as four key components.[5]

### Determination of Needs

Formal programs for state grants or loans normally identify elements of need which can be objectively determined and quantified. One alternative is for the state to provide significant portions of the funds for the local construction projects. Under this alternative the state must approve a project before funds are allocated. A determination should be made of the "approved project cost" based on the number of pupils to be served and the program to be housed. This projection would then be used in computing the amount of funds that the state would grant or loan to the local district. Factors related to this allocation would be based on standardized space and facility requirements and the dollar cost based on state or regional construction cost indices.

Another alternative would be to determine the cost of the total "approved project," including construction costs, engineering and architectual fees, site costs, and other costs related to construction such as sewage treatment plants, site development, and equipment. Various items might be excluded through state statutes or regulations; however, such limitations and inclusions should be clearly defined and not subject to administrative interpretation.

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[5]Barr, op. cit., pp. 218-40.

A third alternative is for the state to allocate funds on a depreciation basis as is presently done through the Indiana Flat Grant of $40.00 per pupil. This amount represents an assumed depreciation allowance based on the cost of constructing and equipping school facilities. When funds are allocated through a program of this type, the challenge is to protect the basic purpose and assure that debt service payments have first claim on the program.

When the state program for supporting capital outlay and debt service is in the form of a grant program, the units of need--whether pupil, classroom, or instructional unit--should be expressed in the same form as in the basic state program for current operation. This will facilitate administration of the program and development of higher levels of understanding on the part of legislators and local school officials. Various special conditions such as rapid enrollment increases may also be recognized in the calculation of a local district's eligibility. Underlying the entire previous discussion has been the assumption that an objective process will be used in determining the quantity of needs in each local school district.

Allocation Procedures

Depending upon the objectives of the program, grants may be for uniform amounts, may vary inversely with local fiscal ability, or may be allocated on a percentage basis. Funds may be allocated on a one-time basis or in an equal amount on an annual basis. The latter procedure is most appropriate when the purpose of the program is to allocate funds on the basis of assumed depreciation or for debt service payments.

If state funds are in the form of loans or advances to local districts, interest savings will normally be realized; the funds can usually be secured at a lower interest rate if the state is the guarantor of the securities. In contrast to grants, loans through state appropriations

or from state authorities usually result in debt which is payable in the future. If responsibility for repayment of the loan must be assumed by the local school district and if no "forgiveness" features are included, the burden of repayment will fall on the local property taxpayers with all of the resultant inequities.

Development of allocation procedures will normally be dependent upon the availability of funds to meet the level of need that has been identified. If the magnitude of the need is too great for immediate resolution, an effective mix of local and state funds and of current appropriations and borrowed funds will often be required to stabilize the revenue requirements and enable governmental units to secure the desired quantity of funds.

Use of Proceeds

Several alternatives for use of grants or loans are feasible. Funds may be transferred immediately into construction accounts in local districts, or they may be invested as reserve funds until debts require payment. If an immediate need for funds does not exist in a local district, an additional option is for the funds to be held in escrow at the state level until the local district has a project underway or has incurred debt that is scheduled for repayment.

The state may elect to base its allocation on a depreciation allowance or distribute a standard amount on a unit basis. In these instances, funds may be utilized for construction or debt service payments, or accumulated in construction reserve funds. An additional alternative is for the local district to use the funds for debt service until the need no longer exists and then to use the allocation to meet current operating costs. (This

approach is currently used in Indiana.) The end result of this choice may be in direct conflict with legislative intent, but districts which have made prior effort and have no current or projected need can put the funds to effective use through this alternative.

Source of Funds

The most obvious source of state funds for capital outlay projects and aid to local districts for debt service is through direct appropriation from current revenues. This alternative is the most economical and provides the funds on a current basis. Other options are for the state to issue bonds on the full faith and credit of the state or to establish an authority for the purpose of raising revenue to provide local districts with funds for capital outlay projects or debt payments. In the latter case, the state must provide some security for the bonds through either subsequent legislative appropriations, proceeds from a designated tax, or repayments from local school districts. State issued bonds could not be used in Indiana because of the constitutional limitation that prohibits the state from entering into debt; however, this does not preclude the possibility of the establishment of a state authority for the purpose of raising revenue for local school corporation capital construction projects.

State funding for local capital outlay projects and debt service payments would broaden the available tax base and tend to equalize tax rates among districts within the state. Obvious advantages accrue through the use of current appropriations; however, this approach may result in fluctuating revenue requirements which might be misunderstood by taxpayers.

## Criteria for Evaluating Capital Outlay and Debt Service Support Programs

Legal responsibility for all aspects of education resides with the state; therefore, the State of Indiana, through the General Assembly and state agencies, has the responsibility to provide adequate school facilities for educational programs, fiscal and technical support for the design of school facilities, quality control in the construction of school facilities, and fiscal accountability in the use of funds for school facilities. Each function does not have to be performed by a state agency, but the state does have the responsibility to assure that each function is properly performed.

The first criterion is that the state take steps to assure that facilities throughout the state are adequate in terms of their capacity to house and support a sound educational program and to meet accepted standards of safety and efficient operation. Achievement of this criterion requires that the state develop and maintain a facility inventory system which will provide the information necessary to indicate the level of need for additional or replacement facilities in each school district in the state.

The second criterion is that the state, through its aid program, should provide funds, or funding mechanisms, which will assure that each district has adequate funds to meet its capital outlay and debt service requirements. The disparity in fiscal ability among school districts within a state suggests that state funds either be distributed on a fiscally equalized basis or be in sufficient quantity to meet all of the capital outlay and debt service needs in each district. Achievement of this criterion may require that varying amounts be allocated to individual districts on the basis of enrollment growth or the inadequacies of existing facilities. (Indiana's present allocation system is considerably deficient in meeting this criterion.)

The third criterion, quality control, could be achieved through state review of facility plans and requirements that periodic inspections be conducted during the progress of the construction project. A more subjectively oriented facet of the quality control criterion is that the state assume a leadership role in assuring that each facility's design will accommodate both present and projected educational programs which may be offered in the local district. Consideration should also be given to assuring that adequate and enforceable requirements will provide sound standards related to space, site, environment, and building materials for construction and rehabilitation.

The fourth criterion relates to fiscal accountability procedures in local school districts. Funds should be expended in accordance with legislative intent, and adequate records should be maintained for fiscal reporting purposes. In addition to fiscal disbursement records, various cost data elements should be maintained to assist in analyzing the current program and planning for revisions which should be incorporated into future funding proposals.

## Identified Problems

Testimony received at the various hearings and information gleaned from personal interviews and correspondence resulted in the identification of a selected group of problems of sufficient magnitude to merit consideration for corrective recommendations. Other problems were reported, but they were unique to a particular school corporation or situation. The logical approach is to enact statutes to correct common problems and to permit state agencies to take necessary action in coping with non-recurring problems which are associated with a limited number of cases.

Opening of New Buildings

A common problem which merits attention is found in the school corporation that faces the additional expense associated with opening a new building or buildings; the assumption is that the opening will result in the operation of an additional facility in the corporation, not the transfer of one student body and faculty to a new building and abandonment of the older facility. In these instances, ample testimony was presented relative to the necessity of employing additional service and support personnel as well as additional administrative and teaching personnel. Increases in utility costs and greater requirements for instructional materials and equipment were cited as additional concerns.

If the local school corporation has been utilizing its flat grant for current operation expenses, the additional problem arises that debt service payments will now have "first call" on those funds, with the resultant effect that the total amount of revenue allocated to current operation will be reduced unless the school corporation is permitted to continue in its practice of using the flat grant for current operations and to increase the debt service tax levy in an amount sufficient to meet the newly acquired obligation.

Major Maintenance Projects

Under current conditions relating to taxing and revenue restrictions, local school corporations are encountering some difficulty in securing the funds required for major necessary maintenance projects, e.g., boiler and roof repair and maintenance of grounds. Rather than being required to delay these projects or to allocate current expense funds to these capital outlay activities, considerable support was expressed in

favor of permitting local school corporations to utilize cumulative building fund proceeds for this purpose.

## Recommendations

Recommendations are grouped into long-range and immediate considerations.

### Long-Range Recommendations

1. As school enrollments stabilize, and even decline in some instances, the state should seek different ways to fund capital outlay and debt service programs. The past patterns of uniform depreciation allowances on a pupil or classroom unit basis, or uniform flat grant allowances, are no longer adequate because some districts will have a stable pupil population, others will have a declining population, and still others will have increasing enrollments.

Structural and educational obsolescence of school facilities occurs irrespective of the increase or decline in pupil population; for this reason, merit can be found in a state depreciation allowance on a unit basis to provide sufficient funds for renovation and updating of facilities. However, this approach will not be sufficient for those districts confronted with enrollment increases. Discretionary funds at the state level could be allocated to local districts on the basis of demonstrated need for new facilities. Data available through the Department of Public Instruction would serve as indicators of the level of need in local districts and could be used in projecting the amount of revenue required to provide adequate facilities for all pupils in the state. The Department would then be charged with the responsibility for administering the program and allocating funds to local districts on the basis of objective standards and criteria.

The distribution could be allocated on the basis of measures of need for new facilities rather than allocating funds on a pupil basis irrespective of the differences in need for facilities or level of debt among districts and also irrespective of actual need for state aid related to outstanding debt service obligations in a particular school district. Caution should be exercised in establishing the fund to assure that decisions are based on sound criteria and do not reflect responses to political pressures or patronage activities in a state agency.

Problems with Maryland's recently enacted program have been that the state appropriation has not provided the full level of funds desired by the local districts and that local districts have not agreed with state's control standards used in review of various projects under consideration.

2. Under the current program, if local corporations do not have sufficient debt service obligations to require the full amount of the flat grant, the state could retain the unneeded amount of the district's entitlement and place it in escrow until the district has projects in which it might use the funds. Another option would be for the state to retain the unneeded amount and place it in a loan fund from which advances could be made to districts that have an immediate need at a level higher than their grant.

An additional option would be for the funds to be allocated on a percentage-equalizing basis with poorer districts receiving more funds per pupil than richer districts; this would be significant departure from the present program, but would increase the fiscal equalization qualities of the present program.

Immediate Recommendations

1. The existing state flat grant should be retained in its present form with the funds first going to debt service retirement. Many local school districts have entered into long-term debt obligations with the assumption that the state would continue to fund the program at approximately its present level. Even though the state has no legal obligation to continue funding the program, there is a perceived moral obligation to continue the program with the same statutory provisions related to the use of the funds.

2. Local school districts should be permitted to use the cumulative building fund levy for site improvement and major maintenance projects. Examples would be paving portions of the grounds and repairing boilers and roofs. The projects should be submitted to the Department of Public Instruction for approval prior to the initiation of the project. Additional safeguards could be provided by requiring the local district's cumulative building fund plan to reflect the intent to use all or a portion of the funds for this purpose.

3. With proper documentation of the need for additional funds upon approval by the State School Property Tax Control Board, local school corporations opening new or additional facilities should be permitted to increase their general fund levy by an amount sufficient to offset the necessary additional expenditures related to the opening of a new and additional facility, and to continue using their flat grant receipts for current operation with the new debt service burden being paid through an increase in the debt service levy. Documentation for this request should include the following information:

1. Projected additional utility cost.

2. Existing utility costs with justification for the differences between existing and projected costs.
3. Projected additional staffing costs with a position-by-position justification.
4. Existing staffing patterns and costs with justification for the differences between existing and projected costs.
5. Projected additional equipment and supplies required to open the facility, provided these items are above and beyond the normal per pupil allocations provided for other facilities and student bodies in the school corporation.

# FISCAL ABILITY AND EFFORT OF INDIANA SCHOOL CORPORATIONS

Fiscal ability and tax effort can be measured in many different ways. This analysis relies on two methods, equalized assessed valuation of property and personal income, as measures of fiscal ability of local school corporations. This presentation does not discuss the relative merits of the various types of taxes since governmental policy in Indiana has already been established to move away from reliance on the local property tax. With this in mind, the primary motivation for examining relative fiscal ability and effort is to ascertain the degree or extent of equalization necessary to overcome revenue imbalances created by variations in either fiscal ability and effort among corporations.

## Fiscal Ability

The fiscal ability of a school district is generally considered to be the capacity of the local citizenry to pay taxes. This definition assumes that a basic financial capability exists regardless of whether there is actually a tax available to utilize the resource. Fiscal ability, for our purposes, includes both property wealth and personal income wealth.

Ability patterns, as measured by property and income among school corporations, vary depending on location of industry, farms, type of workers as well as inaccuracies and inconsistencies in measurement of property valuation and locus of income.

Wilkerson,[1] in a paper examining the impact of a one percent income tax on counties in Indiana, found that a county with an assessed valuation per average daily attendance of $12,160, could raise $122 from the yield of a one percent income tax rate levied by the county, while a county with only $5,065 assessed valuation per pupil could expect to receive $37 per pupil in ADA. He found similar results with local sales taxes. Table 1 shows some of Wilkerson's comparisons.

TABLE 1

ESTIMATED REVENUES PER PUPIL IN ADA FROM LOCAL NON-PROPERTY TAXES IN SELECTED COUNTIES IN INDIANA

| County | Assessed Valuation of Property Per ADA | Yield From One Cent Sales Tax Per Pupil-ADA | Yield From One Percent Income Tax Per Pupil-ADA |
|---|---|---|---|
| Allen | $ 12,160 | $ 123 | $ 122 |
| Stenben | 11,706 | 135 | 92 |
| Switzerland | 10,955 | 45 | 45 |
| Marion | 10,523 | 124 | 116 |
| Warren | 10,380 | 33 | 51 |
| Brown | 5,065 | 38 | 37 |

Income data from the 1970 Census provide a recent measure of the fiscal ability of school corporations in Indiana. Of 299 school

[1] William R. Wilkerson, Potential Impact of County Sales and Income Taxes on Public School Finance, unpublished paper, Indiana University, 1970, pp. 3-5.

corporations for which data were available, the median income was $10,174 personal income per family, with a range from $6,666 to a high of $20,783. This wealth range of 3.12 to 1.00 among the corporations shows that tax funds for schools are not as readily available in some corporations as in others, especially when one considers that poorer corporations are usually populated with a higher percentage of low income families. Table 2 shows the five wealthiest, median, and five poorest corporations when ability is measured in terms of personal income per family. A listing for 299 school corporations for which data were available is shown in Appendix A to this chapter.

As observed above, those school corporations with low income, also generally, have the highest percentage of low income families. When average personal income per family is compared to the percentage of families below $4,000 income in school corporations, a correlation of -.79636 is found. This relationship is demonstrated by the scattergram in Chart I. From this chart, one can readily see that the average family income declines as the percentage of low income families increases. The pattern of low income families is not uniformly distributed throughout the state.

Finance programs,with low income families as the criterion for distribution, would generally have greater impact on the low income school corporations.

The 3.12 to 1.00 fiscal ability differential measured among school corporations undoubtedly has significant implication for school financing. A high percentage of low income families may have an

CHART I

SCATTERGRAM OF AVERAGE INCOME PER FAMILY AND PERCENT OF FAMILIES WITH INCOMES LESS THAN $4,000 PER YEAR, 1970.

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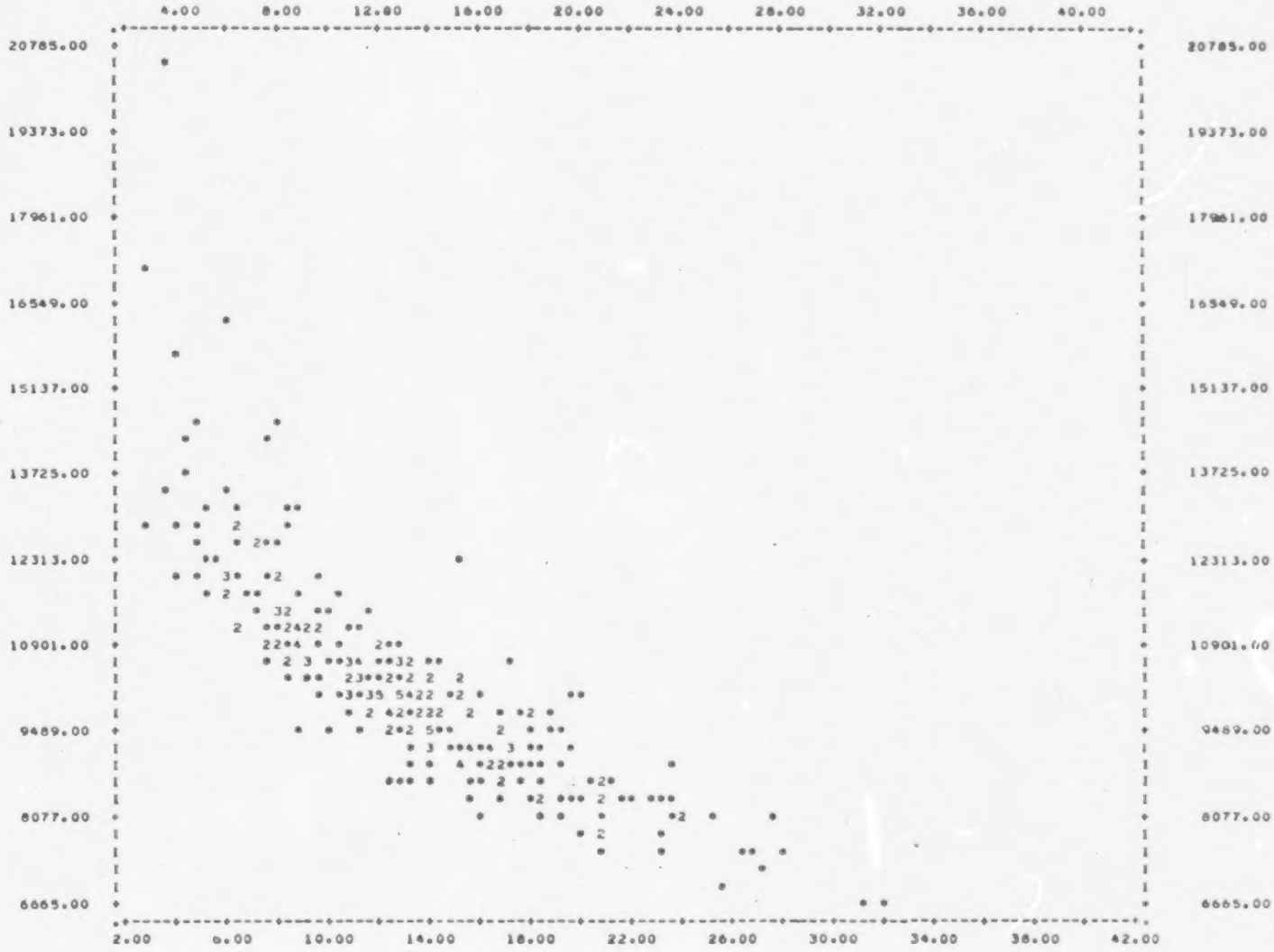

TABLE 2

PERSONAL INCOME PER FAMILY FOR FIVE WEALTHIEST, MEDIAN, AND FIVE POOREST SCHOOL CORPORATIONS
(Total of 299 School Corporations)

| School Corporation | Family Income | Rank |
|---|---|---|
| Wealthiest | | |
| MSD Washington Township | $ 20,783 | 1 |
| Munster Community Schools | 17,181 | 2 |
| MSD Southwest Allen County | 16,428 | 3 |
| Carmel Clay Schools | 15,714 | 4 |
| MSD Lawrence Township | 14,712 | 5 |
| Median | | |
| Jefferson Township Schools | 10,174 | 149 |
| Northern Community Schools, Tipton County | 10,178 | 150 |
| Poorest | | |
| West Washington School Corporation | 7,541 | 295 |
| Crawford County Community School Corporation | 7,462 | 296 |
| Paoli Community School Corporation | 7,187 | 297 |
| New Harmony Town and Township Consolidated School | 6,851 | 298 |
| Perry Central Community Schools Corporation | 6,666 | 299 |

Source: U.S. Bureau of Census, 1970, Census Tract No. 4.

adverse effect on the educational aspiration level of the community as a whole, while at the same time, it is usually these same low income families which have children who have greater educational needs which must be remedied with a larger input of resources.

Property Value

Property taxation, for a number of reasons, is the most disfavored of the major taxes. Major objections are: (1) the property tax bears down harshly on low income households, (2) it is an anti-housing levy, the nature of which touches a basic necessity of all families, (3) it imposes a levy on unrealized capital gains, a feature which is unlike either the sales or income tax, (4) the administration of the property tax is far more difficult than other major taxes, and (5) the property tax is painful to pay, primarily because it is a yearly payment and is not usually paid by installments.[2]

The property tax, as now constituted, is the primary local support for public schools in Indiana, a pattern which is typical among most states. However, in recent years, the states across the country have sought to provide property tax relief, a process which generally recognizes the inherent problems of property taxation, but, at the same time, acknowledges the need for this tax as support basic for governmental functions. Property relief and reform are well enunciated objectives of many states, but in no state is there evidence that government is willing to abolish this important source of public funds.

While the property tax presents many complex issues, this study is designed to simply present a picture of the relative fiscal inequalities which emanate from the wealth variations among school corporations in Indiana. A view of this variation in fiscal ability,

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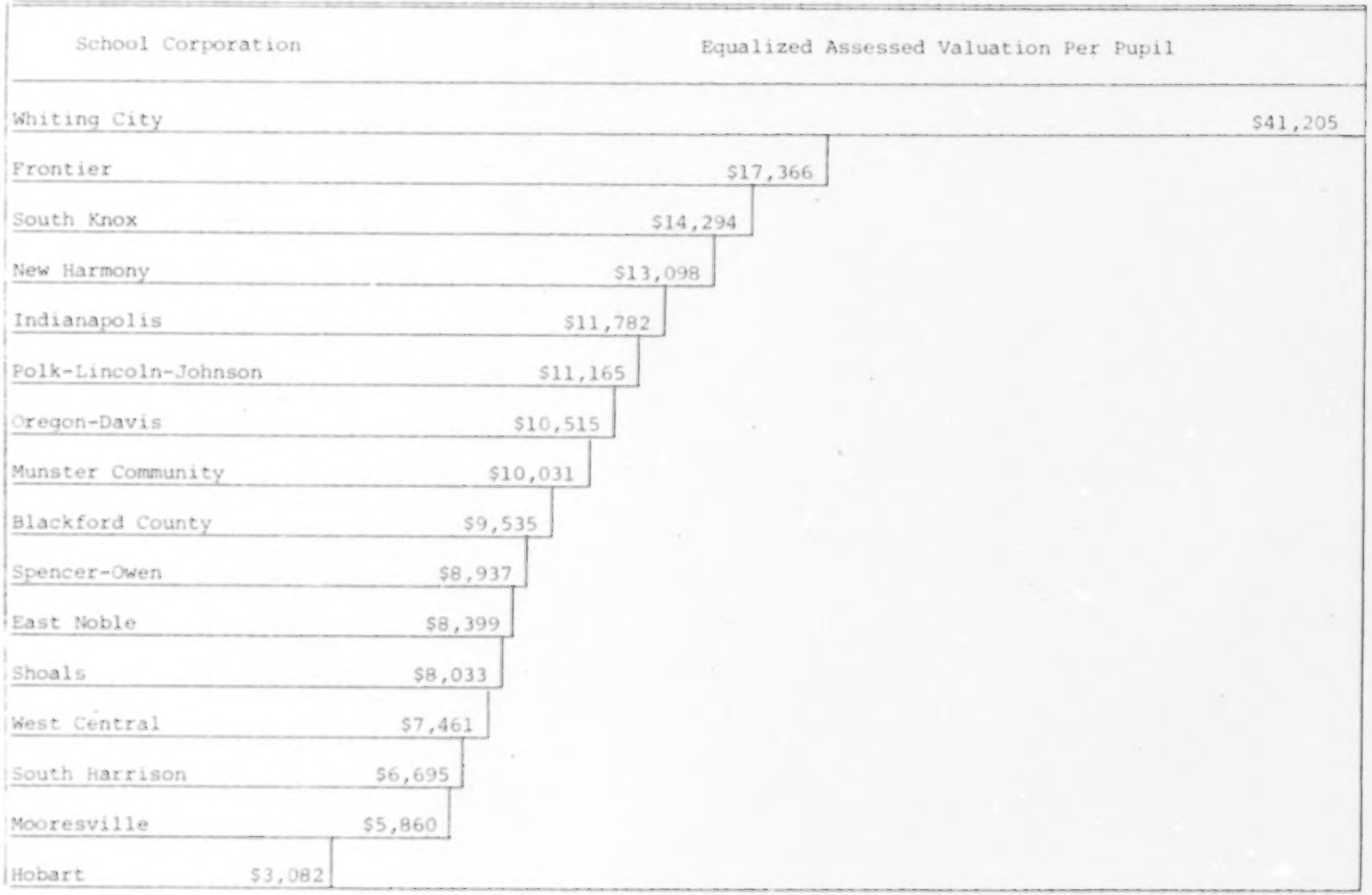
[2]John Shannon, "The Property Tax: Reform or Relief?" Property Tax Reform, ed. George E. Peterson, The John C. Lincoln Institute and the Urban Institute, 1973, pp. 26-27.

when measured by equalized assessed valuation of property, is presented in Chart II below. Here, graphically illustrated, is the wide disparity between rich and poor school corporations in Indiana. Of the 298 corporations, for which uniform financial information were available, the range is from a low of $3,082 per ADM to a high of $41,205, a 1.00 to 13.37 ratio. Concord Community Schools represents the state median with $9,777 equalized assessed valuation per pupil. Since the tax source for local schools is primarily property, the receipts to be expected from local tax rates are demonstrated by the variation in this chart.

Without intervention from the state level to fiscally equalize among corporations, the child's education in the poorer school corporations will be necessarily inhibited by a lack of fiscal ability. This is certainly the case if the local citizenry in the poorer corporations are not willing to tax themselves far beyond the rates necessary to raise resources equivalent to wealthier corporations. Poorer school districts have not historically overtaxed themselves in an effort to mitigate, to any great degree, the lack of resources created by low fiscal ability. The correlation between the general fund school tax rate adjusted for equalized assessment and the equalized assessed valuation per pupil is -0.1825. The correlation is not high but it does show a tendency for poor school corporations to put forth greater effort than the wealthier school corporations. The Indiana legislature has responded to the dilemma of poor school districts, to some degree, by freezing the tax levy. Such a freeze could theoretically affectuate

CHART II

EQUALIZED ASSESSED VALUATION PER PUPIL IN ADM FOR FIFTEEN SCHOOL CORPORATIONS SELECTED AT STANDARD INTERVALS, 1973-74



greater educational equality and enhance taxpayer equity by reducing the traditional reliance on the regressive property tax and by substantially increasing the flow of funds derived from statewide taxation.

## Fiscal Effort

Why some local school corporations put forth greater fiscal effort than others is a question not easily answered. As indicated above, there is but little relationship between local general fund tax rates and the equalized assessed valuation of property. If property wealth does not predict the variations in effort, the answer may lie in other socioeconomic variables. Research of school tax effort has not been exhaustive; it is fair to say that the result of the research is so sketchy that its utilization for policy purpose would be hazardous.

In a pioneer study, which included selected school districts in Florida, Georgia, Kentucky, and Illinois, Johns and Kimbrough concluded that characteristics of the local political structures could have an important impact on tax effort. They found that high effort school districts tended to have competitive power structures and that influential members of the community were more likely to be involved in educational issues in high effort districts. The power structures of low effort districts tended to be dominated by the community economic interests, while political (rather than business) leaders tended to dominate in high effort districts.[3]

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[3] Roe L. Johns and Ralph B. Kimbrough, The Relationship of Socioeconomic Factors, Educational Leadership Patterns and Elements of Community Power Structure to Local School Fiscal Policy, U.S.O.E. Project No. 2842, May, 1968.

At least two studies have found a significant relationship between some measure of income and local school district effort. Adams found that school tax effort among sample school districts in Kentucky in 1950 were related to median family income. Hopper found, in Florida, that effort was significantly related to net effective buying income.[4] In Illinois, Quick discovered a significant relationship between tax effort and net effective buying income.[5] Hatley showed that school board elections were more successful in districts with high family income.[6] Metzcers, in relating expenditure per pupil to socioeconomic variables, found median family income to be significantly related to effort.[7]

Research shows that property valuations, sometimes, nave a high correlation with expenditures per pupil, a situation hardly enlightening since local expenditures are so dependent on property wealth. Other factors found to be significantly related to tax effort or expenditure per pupil at various times, in various settings, using a range of statistical techniques, are: percent population nonwhite,[8]

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[4]Harold H. Hopper, Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Florida, Ed.D. Dissertation, University of Florida, 1965.

[5]Walter J. Quick, Socioeconomic Factors Associated with Patterns of School Fiscal Policy in Illinois, Ed.D. Dissertation, University of Florida, 1965.

[6]Richard Von Hatley, Dissertation Abstracts International, 31 (1970): 5703-A.

[7]Richard H. Metzcers, Community Human Resources and Local Financial Support for Public Schools, Ed.D. Dissertation, University of Illinois, 1968.

[8]Ibid.

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percent labor force male,[9] percent rural farm,[10] age of voter,[11] and type of adjacent school district (suburb and city).[12]

Although, some authorities[13] consider expenditure per pupil to be a measure of effort, it does not specifically identify the local tax effort nor does it take the ability of the school corporations into account. For purposes of comparison, however, it may be noted that in Indiana the expenditure per pupil, derived from state and local funds, ranged from $516 to $1,377 in 1973-74. The median expenditure per pupil was $724.

Local school tax rate, when adjusted for equalized valuation of property, provides a more accurate measure of fiscal effort. For purposes of effort analysis the adjusted general fund tax rate may be used as the effort measure for each school corporation. By correlating tax rate with personal income per family and equalized assessed valuation of property per pupil, along with a series of other socioeconomic variables derived from related research, it was

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[9]Frank Farmer, Economic, Sociological, Demographic Characteristics of Oregon School Districts and Their Relationship to District Financial Practices, University of Oregon, Bureau of Educational Research and Service, Eugene, (1966).

[10]Adams, op. cit.

[11]Irving M. Witt and Frank C. Pearce, A Study of Voter Reaction to a Combination Bond-Tax Election on March 29, 1968, San Mateo, California, San Mateo College, (1968).

[12]David C. Ranney, School Government and the Determinants of the Fiscal Support for Large City Education Systems, Southern Illinois University, Edwardsville, 1967.

[13]Daniel C. Rogers and Hirsch S. Ruchlin, Economics and Education, Free Press, New York, 1971, p. 30.

thought possible to show what local conditions are most nearly related to high or low effort.

Unfortunately, the results of the inquiry were not very enlightening. Little or no predictive value was found among social or employment variables. A simple correlation matrix shows that the adjusted general fund rate correlates highly with the adjusted municipal rate and the total school tax rate. Of course, the general school tax rate is additive, forming the total school rate; therefore, the correlation of .79689 is to be expected. The municipal rate though correlated with the general school fund rate at the relatively high level of .59118. This relationship indicates that the general school fund rates do not necessarily diminish or work to a detriment of the tax effort for the municipality as a whole.

The general school fund rate had a low negative correlation of -.18252 with equalized assessed valuation of property per pupil and had no correlation, -.09296, with personal income per family. Percentage of low income families had the low negative correlation of -.13605 with the general school fund rate.

In correlating the general school fund rate with several other variables, of which most indicated the nature of the labor force, no relationships were found which could cast light on the reason for some school corporations putting forth greater effort than others. Chart III shows the Pearson r for each of the variables as they correlated with general school fund tax rate.

CHART III

CORRELATION MATRIX OF TAX RATES, FAMILY INCOME, ADJUSTED ASSESSED VALUATION, AND SOCIO-ECONOMIC VARIABLES.

| | GENADJ | MUNADJ | SCHADJ | FAMINC | VAR152 | LT4000 | POP1865 | GT25ED12 | PROFTECH | MANADMIN | SALES | CLERICAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GENADJ | 1.00000 | 0.59118 | 0.79689 | 0.06050 | -0.18252 | -0.13605 | -0.03193 | -0.03009 | 0.02028 | -0.07283 | -0.01044 | 0.18465 |
| MUNADJ | 0.59118 | 1.00000 | 0.72030 | 0.14014 | -0.11392 | -0.19003 | 0.12613 | 0.14667 | 0.22053 | [illegible] | 0.16240 | 0.30957 |
| SCHADJ | 0.79689 | 0.72030 | 1.00000 | 0.10243 | -0.29667 | -0.24789 | 0.04173 | 0.12727 | 0.15285 | 0.0[illegible] | 0.08584 | 0.23590 |
| FAMINC | 0.06050 | 0.14014 | 0.10243 | 1.00000 | 0.02541 | -0.24599 | 0.11732 | 0.22559 | 0.21420 | 0.13405 | 0.21334 | 0.30282 |
| VAR152 | -0.18252 | -0.11392 | -0.29667 | 0.02541 | 1.00000 | 0.02399 | 0.15053 | 0.15081 | 0.14126 | 0.06157 | 0.05057 | 0.08359 |
| LT4000 | -0.13605 | -0.19003 | -0.24789 | -0.24599 | 0.02399 | 1.00000 | -0.32354 | -0.45076 | -0.45385 | -0.30050 | -0.43925 | -0.62361 |
| POP1865 | -0.03193 | 0.12613 | 0.04173 | 0.11732 | 0.15053 | -0.32354 | 1.00000 | 0.57633 | 0.61484 | 0.23598 | 0.21639 | 0.40047 |
| GT25ED12 | -0.03009 | 0.14667 | 0.12727 | 0.22559 | 0.15081 | -0.45076 | 0.57633 | 1.00000 | 0.91783 | 0.62567 | 0.58083 | 0.48080 |
| PROFTECH | 0.02028 | 0.22053 | 0.15285 | 0.21420 | 0.14126 | -0.46385 | 0.61484 | 0.91783 | 1.00000 | 0.53004 | 0.52066 | 0.51666 |
| MANADMIN | -0.07283 | 0.10120 | 0.01514 | 0.13405 | 0.06157 | -0.30050 | 0.23598 | 0.62567 | 0.53004 | 1.00000 | 0.55419 | 0.37512 |
| SALES | -0.01044 | 0.16240 | 0.08584 | 0.21334 | 0.05057 | -0.43925 | 0.21639 | 0.58083 | 0.52066 | 0.55419 | 1.00000 | 0.56052 |
| CLERICAL | 0.18465 | 0.30957 | 0.23590 | 0.30282 | 0.08359 | -0.62361 | 0.40047 | 0.48080 | 0.51666 | 0.37512 | 0.56052 | 1.00000 |
| CRAFTSMN | 0.19532 | 0.18895 | 0.23841 | -0.05136 | -0.17907 | -0.14222 | -0.10404 | -0.32619 | -0.31868 | -0.30257 | -0.11155 | -0.00325 |
| OPERATVS | -0.21287 | -0.29534 | -0.24240 | -0.17142 | -0.23807 | 0.26750 | -0.30598 | -0.56235 | -0.55628 | -0.42561 | -0.52370 | -0.53103 |
| TRANSOPS | 0.11495 | -0.00545 | 0.00063 | -0.11771 | -0.11715 | 0.29916 | -0.30883 | -0.46201 | -0.43987 | -0.35977 | -0.37836 | -0.29604 |
| NONFARML | -0.06677 | 0.07263 | -0.04002 | -0.13312 | -0.02289 | 0.42954 | -0.15510 | -0.41884 | -0.36538 | -0.38432 | -0.40409 | -0.35371 |
| FARMERS | 0.02010 | -0.30210 | -0.11425 | -0.19687 | 0.12609 | 0.50385 | -0.42897 | -0.37609 | -0.30785 | -0.37529 | -0.26570 | -0.33771 |
| FARMLABR | 0.01969 | -0.24054 | -0.11593 | -0.17336 | 0.09851 | 0.45901 | -0.35784 | -0.30785 | -0.37529 | -0.26570 | -0.33771 | -0.44136 |
| SERVICE | -0.03548 | 0.05739 | -0.13869 | 0.02853 | 0.18676 | 0.20453 | 0.17065 | -0.00575 | 0.00711 | -0.08302 | -0.01229 | -0.04774 |

| | CRAFTSMN | OPERATVS | TRANSOPS | NONFARML | FARMERS | FARMLABR | SERVICE |
|---|---|---|---|---|---|---|---|
| GENADJ | 0.19532 | -0.21287 | 0.11495 | -0.06677 | 0.02010 | 0.01969 | -0.03548 |
| MUNADJ | 0.18895 | -0.29534 | -0.00545 | 0.07263 | -0.30210 | -0.24054 | 0.057 9 |
| SCHADJ | 0.23841 | -0.24240 | 0.00063 | -0.04002 | -0.11425 | -0.11593 | -0.13869 |
| FAMINC | -0.05136 | -0.17142 | -0.11771 | -0.13312 | -0.19687 | -0.17336 | 0.02853 |
| VAR152 | -0.17907 | -0.23807 | -0.11715 | -0.02289 | 0.12609 | 0.09851 | 0.18676 |
| LT4000 | -0.14222 | 0.26750 | 0.29916 | 0.42954 | 0.50385 | 0.45901 | 0.20453 |
| POP1865 | -0.10404 | -0.30598 | -0.30883 | -0.15510 | -0.42897 | -0.35784 | 0.17065 |
| GT25ED12 | -0.32619 | -0.56235 | -0.46201 | -0.41884 | -0.37609 | -0.30785 | -0.00575 |
| PROFTECH | -0.31868 | -0.55628 | -0.43987 | -0.36538 | -0.43597 | -0.37529 | 0.00711 |
| MANADMIN | -0.30257 | -0.42561 | -0.35977 | -0.38432 | -0.31431 | -0.26570 | -0.08302 |
| SALES | -0.11156 | -0.52370 | -0.37836 | -0.40409 | -0.44820 | -0.33771 | -0.01229 |
| CLERICAL | -0.00325 | -0.53103 | -0.29604 | -0.35371 | -0.58 93 | -0.44136 | -0.04774 |
| CRAFTSMN | 1.00000 | -0.04512 | 0.16051 | 0.21019 | -0.23458 | -0.18270 | -0.13953 |
| OPERATVS | -0.04512 | 1.00000 | 0.07140 | 0.22907 | 0.08250 | -0.00710 | -0.22266 |

KEY TO VARIABLE NAMES

PROFTECH = % OF WORKERS IN PROFESSIONAL AND TECHNICAL OCCUPATIONS.
MANADMIN = % OF WORKERS IN MANAGEMENT AND ADMINISTRATIVE OCCUPATIONS.
SALES = % OF WORKERS IN SALES OCCUPATIONS.
CLERICAL = % OF WORKERS IN CLERICAL OCCUPATIONS.
CRAFTSMN = % OF WORKERS IN CRAFTSMAN OCCUPATIONS.
OPERATVS = % OF WORKERS IN OPERATIVE, X TRANS. OCCUPATIONS.
TRANSOPS = % OF WORKERS IN TRANSPORTATION OCCUPATIONS
NONFARML = % OR WORKERS IN NON FARM LABORERS OCCUPATIONS.
FARMERS = % OF WORKERS IN FARMERS OCCUPATIONS.
FARMLABR = % OF WORKERS IN FARM LABORERS OCCUPATIONS
SERVICE = % OF WORKERS IN SERVICE OCCUPATIONS.
LT4000 = % OF FAMILIES WITH INCOME BELOW $4000.
POP1865 = % OF POPULATION BETWEEN 18 and 65.
GT25ED12 = % OF POPULATION OVER 25 WITH 12 YEARS EDUCATION.
FAMINC = AVERAGE INCOME PER FAMILY.
SCHADJ = ADJUSTED TOTAL SCHOOL TAX RATE.
MUNADJ = ADJUSTED TOTAL MUNICIPAL TAX RATE.
GENADJ = ADJUSTED GENERAL FUND SCHOOL TAX RATE.
VAR152 = ADJUSTED ASSESSED VALUATION PER PUPIL.

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Family income, as may be expected, had a relatively high correlation with several of the employment variables. Family income had the highest correlation with percent of population over 25 years of age with a twelfth grade education. Of the employment variables, the percent of professional and technical workers had the highest simple correlation, .60771 with family income. One may also observe that the equalized assessed valuation of property per pupil did not have a high correlation with any of the employment variables. Such data may support the contention, sometimes made by taxpayers, that the property tax is onerous because it has no relationship with a person's in-hand ability to pay taxes.

Further analysis, using multiple regression, reveals little that the simple correlation matrix does not show. Unlike the related research, the Indiana data show, for example, that percent of low income families had little to do with school tax effort. Percent of workers classified as farmers had no identifiable impact on effort, either. Chart IV shows the relationship or more accurately, the lack of relationship,which exists between general school fund tax rate and the identified socioeconomic characteristics. If one ignores the first variable, total school tax rate, a measure not really relevant to the nature of effort issue, except that the total rate is reflected largely by the general fund rate, then it can be seen that all other variables combined only identify .04590 of the variance and add little to the multiple r.

No particular conclusions can be drawn from this brief analysis, other than to observe that the reasons for high or low school tax

CHART IV

SUMMARY MULTIPLE REGRESSION ANALYSIS OF ADJUSTED GENERAL FUND SCHOOL TAX RATE AS DEPENDENT VARIABLE AND INDEPENDENT SOCIOECONOMIC VARIABLES

| Independent Variable | Multiple R | R Square | RSQ Change | Simple R |
|---|---|---|---|---|
| SCHADJ | 0.79689 | 0.63503 | 0.63503 | 0.79689 |
| GY25ED12 | 0.80784 | 0.65261 | 0.01758 | -0.03009 |
| OPERATVS | 0.81560 | 0.66520 | 0.01259 | -0.21287 |
| CRAFTSMN | 0.81922 | 0.67112 | 0.00592 | 0.19532 |
| NONFARML | 0.82068 | 0.67352 | 0.00240 | -0.06677 |
| SALES | 0.82214 | 0.67591 | 0.00239 | -0.01044 |
| MUNADJ | 0.82312 | 0.67753 | 0.00162 | 0.59118 |
| TRANSOPS | 0.82391 | 0.67882 | 0.00129 | 0.11495 |
| MANADMIN | 0.82459 | 0.67995 | 0.00113 | -0.07283 |
| FARMERS | 0.82482 | 0.68033 | 0.00038 | 0.02010 |
| CLERICAL | 0.82500 | 0.68062 | 0.00029 | 0.16465 |
| LT4000 | 0.82508 | 0.68076 | 0.00014 | -0.13605 |
| FARMLAER | 0.82516 | 0.68089 | 0.00013 | 0.01969 |
| PCP1865 | 0.82517 | 0.68091 | 0.00002 | -0.03193 |
| SERVICE | 0.82518 | 0.68092 | 0.00001 | -0.03548 |
| (CONSTANT) | | | | |

effort are probably more complex than to be simply identified by broad socioeconomic characteristics. Further research should be performed in this area to discover the true nature of tax effort.

However, with the recent steps taken by the Indiana legislature to lessen the fiscal importance of the local property taxes, the necessity to understand the variances in tax effort is somewhat reduced. Under the present system, changes in local effort cannot be made at the local level. From this vantage, if the legislature provides sufficient resources from the state level and equalizes among the school corporations for present variations in local revenue brought on by property wealth and tax effort differentials, then the nature and impact of local school tax effort becomes largely academic.

Present Pattern of State Support

To analyze data describing ability and effort of local school corporations, while meaningful, is of little value unless they are related to the impact of state and local revenues on school corporations. Wide variations in ability, as documented above, and the somewhat complex nature of effort, provide ample evidence of the need for the state to exercise equalization measures among school districts. Left to their own resources entirely, some school corporations will have many times the revenues of the poorer corporations. Since it is beyond dispute that equalization of resources is of major importance to obtain equality of opportunity, it is incumbent upon the state to deliver resources for educational services as equally as possible, regardless of the wealth, effort, social, or geographic status of the school corporation.

With this in mind, Briley, using 1968-69 data profiled the school corporations in Indiana, and found a state and local revenue differential

between rich and poor school corporations in excess of five to one.[14] This was true even though school corporations of 1,500 and below in ADA were excluded from the study. Federal funds had little overall effect on the revenue disparity. Revenue differences between rich and poor showed Indiana to be among the states with the least fiscal equalization in the nation. Further study by the NEFP showed that, according to an equalization typology applied to all states, only six states had less fiscal equalization among school districts than Indiana.[15]

Since that time, Indiana has made increased, though gradual, progress toward more equalization through various manipulations of the existing foundation program. Comparing the access to resources among school corporations in 1968-69 with present practice substantiates this observation. The expenditure per pupil in 1973-74 ranged from $516 in Southwestern Jefferson County Consolidated School Corporation to a high of $1,377 in Whiting City Schools, a 2.67 to one ratio. Although Briley used total revenues per pupil instead of expenditures per pupil, the data are comparable. The increased equalization is even more striking if one considers that Briley's data only represented those school corporations with 1,500 or more ADA where the expenditure

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[14] William P. Briley, "Variation Between School District Revenue and Financial Ability," Johns, Alexander, and Stollar (eds), Status and Impact of Educational Finance Programs, National Educational Finance Project, Vol. 4, 1971, p. 73.

[15] Roe L. Johns and Richard G. Salmon, "The Financial Equalization of Public School Support Programs in the United States for the School Years, 1968-69," Johns, Alexander, and Stollar (eds.), Status and Impact of Educational Finance Programs, National Educational Finance Project, Vol. 4, 1971, p. 137.

data for 1973-74 are for 299 of the 305 school corporations in the state. The impact of the present state school finance program can be demonstrated by profiling both expenditures and state revenues per pupil for sixteen school districts selected as representing equal intervals of school corporations ranging from the corporation with the highest equalized assessed valuation to the lowest. The pattern of total expenditure per pupil from state and local funds is shown in Chart V and the state revenue per pupil is profiled in Chart VI.

The expenditure pattern in 1973-74 has a strong relationship with property wealth, even though the variance between rich and poor has been reduced. Hobart Township shows an irregular pattern on the profile because it received $471,000 from the Distressed School Fund, without this, it would conform to the profile. The profile pattern shows that the child's education is still, generally, a function of the wealth of the local school district. When equalized assessed valuation of property per pupil in average daily attendance for each corporation is correlated with expenditure per pupil in average daily membership, a high positive relationship of .7153 is found. This simple reveals that even with the advancements made toward equalization, the corporations with greatest wealth still have the greatest funds for education. (See Appendix B for more detail on property values and expenditures.)

If the sources of the school revenues are isolated, one can see that the total state allocation, alone, has an equalizing effect. As illustrated in Chart VI, Whiting City, the wealthiest school

CHART V

PROFILE OF TOTAL STATE AND LOCAL EXPENDITURES PER PUPIL (ADM) BY SELECTED SCHOOL CORPORATIONS WITH EQUALIZED ASSESSED VALUATIONS PER PUPIL (ADA) FROM HIGHEST TO LOWEST IN INDIANA 1973-74

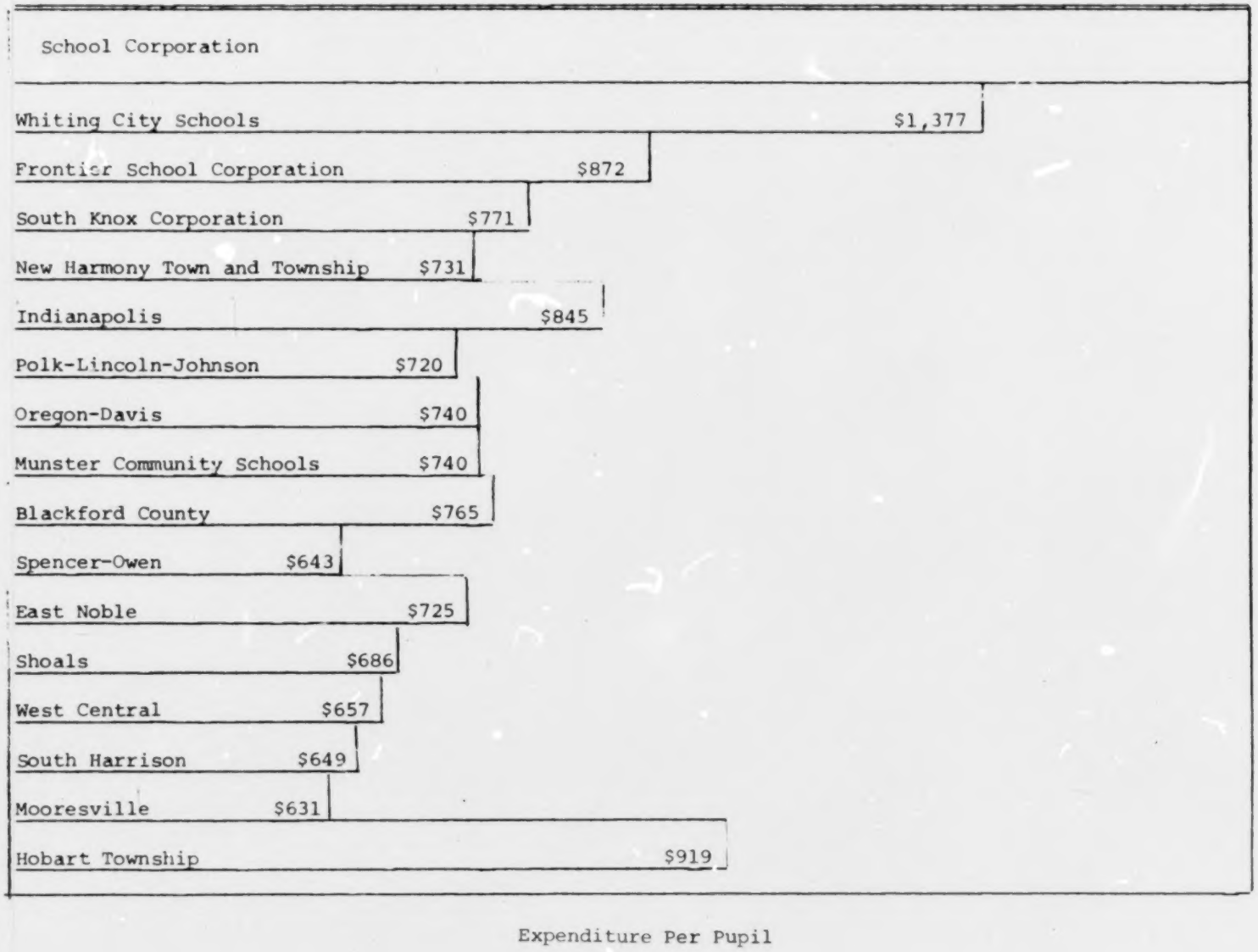
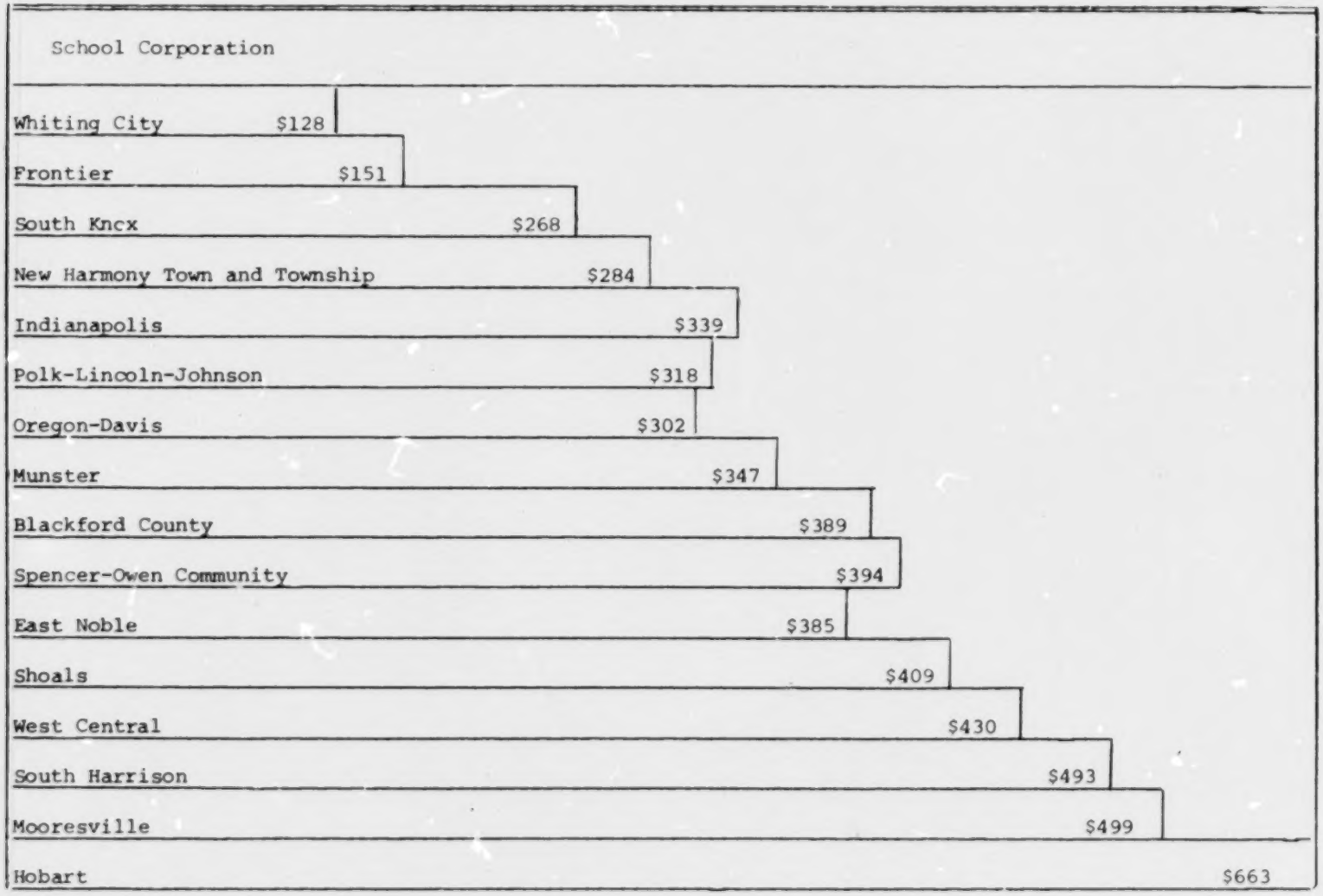


CHART VI

PROFILE OF STATE REVENUE PER PUPIL (ADM) BY SELECTED SCHOOL CORPORATIONS WITH EQUALIZED VALUATIONS PER PUPIL (ADA) FROM HIGHEST TO LOWEST IN INDIANA 1973-74



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corporation in the state, receives only $128 per pupil, the lowest among those districts profiled. Actually, ten corporations, because of various formula manipulations, receive less per pupil than Whiting after all state resources are combined, the lowest receiving $112 per pupil in ADM. A high inverse correlation, -.8684 exists between state revenue per pupil and equalized assessed valuation of property. This tendency is appropriate if fiscal equalization is to be accomplished. The range of state aid from Whiting to Mooresville represents a good picture of the total equalization pattern. Though, this level of equalization is insufficient to meet the demands of the ideal goal of full fiscal neutrality. While the wealth differential between Whiting and Mooresville is about seven to one, the state revenue equalized only to a ratio of 3.9 to 1.0.

A correlation matrix for equalized assessed valuation of property per pupil in ADA, state and local expenditure per pupil in ADM, and state revenue per pupil in ADM is presented in Chart VII showing the Pearson r and the level of significance of each relationship.

Conclusions

Substantial variation exists in fiscal ability among the local school corporations in Indiana regardless of whether wealth is measured in terms of income or property valuations. Though variations are great using either family income or equalized assessed valuation of property, the two wealth measures have a low correlation with each other (.0414). This pattern suggests that wealth is largely

CHART VII

CORRELATIONS AND LEVEL OF SIGNIFICANCE BETWEEN ADJUSTED ASSESSED VALUATION OF PROPERTY PER PUPIL ADA, STATE AND LOCAL EXPENDITURE PER PUPIL ADM, AND STATE REVENUE PER PUPIL ADM

| | Adjusted Assessed Valuation | State and Local Expenditure | State Revenue |
|---|---|---|---|
| Adjusted Assessed Valuation | 1.0000 S=0.001 | 0.7153 S=0.001 | -0.8684 S=0.001 |
| State and Local Expenditure | 0.7153 S=0.001 | 1.0000 S=0.001 | -0.5779 S=0.001 |
| State Revenue | -0.8684 S=0.001 | -0.5779 S=0.001 | 1.0000 S=0.001 |

dependent on the measure used and the particular tax system employed to access the resource. Wealth variations are greater between rich and poor if property wealth is the criterion as opposed to family income. Therefore, if income and property were combined as a measure of total fiscal ability, the wealth variation found in property alone, which is now the state aid criterion, would be greatly reduced. Since, however, property valuations have traditionally been used as the wealth measure and the property tax is the only major tax employed to obtain local revenues, then it must be concluded that property is the measure of wealth which should be used for equalization purposes.

Fiscal effort is an elusive creature for which relationships are difficult to identify. Attempts to ascertain relationships only,

not causation, between effort and socioeconomic factors, which should logically affect it, have been largely without success. The brief foray of the present study in that area has likewise been unsuccessful. Any attempt, to circumscribe the nature of effort from the data found in this study, would be purely speculation. Certain other research efforts, however, suggest a strong relationship between fiscal effort, income, and type of employment, but the most comprehensive of the studies shows that the wide variations in effort may be the result of intangibles such as the political power structure of a community and its functional relationship with education in community.

Fiscal equalization found in the Indiana state aid program is positive and tends to reduce the impact of local wealth on the child's education. However, the level of equalization does not come near to creating fiscal neutrality among school corporations. A child's education is a function of the wealth of the local school district in Indiana. This conclusion is verified by the high correlation between equalized assessed valuation of property and state and local expenditures per pupil.

From these data one can only conclude that it will be necessary in revising the Indiana formula to increase the equalization aspects of the basic allocation formula and to substantially increase the state's share of the total elementary and secondary financing burden if equal opportunity is to be obtained.

APPENDIX A

AVERAGE FAMILY INCOME BY SCHOOL CORPORATION, 1970

| RANK | NAME | FAMINC |
|---|---|---|
| 1 | PERRY CENTRAL COMM SCHOOLS CORP | 6656 |
| 2 | NEW HARMONY TOWN & TWP CONS SCH | 6851 |
| 3 | PAOLI COMMUNITY SCHOOL CORP | 7187 |
| 4 | CRAWFORD COUNTY COMM SCHOOL CORP | 7462 |
| 5 | WEST WASHINGTON SCHOOL CORP | 7541 |
| 6 | CENTRAL SCHOOL DISTRICT | 7638 |
| 7 | SHOALS COMMUNITY SCHOOL CORP | 7673 |
| 8 | M S D SHAKAMAK SCHOOLS | 7711 |
| 9 | NORTH SPENCER COUNTY SCHOOL CORP | 7737 |
| 10 | CARR TOWNSHIP SCHOOLS | 7808 |
| 11 | TURKEY RUN COMMUNITY SCHOOL CORP | 7908 |
| 12 | SPRINGS VALLEY COMM SCHOOL CORP | 7938 |
| 13 | NORTH DAVIESS COUNTY COMM SCHOOL | 7978 |
| 14 | NORTH KNOX SCHOOL CORP | 8139 |
| 15 | MITCHELL COMMUNITY SCHOOLS | 8160 |
| 16 | ROCKVILLE COMMUNITY SCHOOLS | 8211 |
| 17 | WASHINGTON-STAFFORD CONS | 8249 |
| 18 | EAST GIBSON SCHOOL CORPORATION | 8278 |
| 19 | SPENCER-OWEN COMMUNITY SCHOOLS | 8286 |
| 20 | SOUTHWEST SCHOOL CORP | 8301 |
| 21 | SCOTT COUNTY SCHOOL DISTRICT 1 | 8340 |
| 22 | NORTH JUDSON-SAN PIERRE SCH CORP | 8343 |
| 23 | UNION TOWNSHIP SCHOOLS | 8395 |
| 24 | PIKE COUNTY SCHOOL CORP | 8399 |
| 25 | CLOVERDALE COMMUNITY SCHOOLS | 8423 |
| 26 | JAC-CEN-DEL COMMUNITY SCH CORP | 8430 |
| 27 | SOUTHWEST PARKE COMM SCHOOL CORP | 8430 |
| 28 | NORTHEAST SCHOOL CORP | 8438 |
| 29 | RISING SUN-OHIO CO COMM SCH CORP | 8441 |
| 30 | BARR-REEVE COMMUNITY SCHOOLS INC | 8453 |
| 31 | SOUTHEAST FOUNTAIN SCHOOL CORP | 8466 |
| 32 | SOUTH RIPLEY COMMUNITY SCH CORP | 8515 |
| 33 | SOUTH KNOX SCHOOL CORP | 8521 |
| 34 | M S D OF WARREN COUNTY | 8579 |
| 35 | WEST CENTRAL COMMUNITY SCH CORP | 8585 |
| 36 | SOUTH HARRISON SCHOOL CORP | 8586 |
| 37 | JENNINGS COUNTY SCHOOL CORP | 8609 |
| 38 | EAST WASHINGTON SCHOOL CORP | 8722 |
| 39 | NORTH VERMILLION COMM SCH CORP | 8725 |
| 40 | WORTHINGTON-JEFFERSON CONS SCH | 8725 |
| 41 | M S D NORTH POSEY COUNTY SCHOOLS | 8744 |
| 42 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 8750 |
| 43 | SOUTH DEARBORN COMM SCHOOL CORP | 8760 |
| 44 | LINTON-STOCKTON SCHOOL CORP | 8768 |
| 45 | OREGON-DAVIS SCHOOL CORPORATION | 8771 |
| 46 | M S D VERNON TOWNSHIP | 8786 |
| 47 | ATTICA CONSOLIDATED SCHOOL CORP | 8790 |
| 48 | SOU A GIBSON SCHOOL CORPORATION | 8795 |
| 49 | BROWN COUNTY SCHOOL CORP | 8810 |
| 50 | SOUTH SPENCER COUNTY SCHOOL CORP | 8856 |
| 51 | PERU COMMUNITY SCHOOLS | 8861 |
| 52 | BROWNSTOWN CENTRAL COMM SCH CORP | 8897 |
| 53 | EASTERN CONS SCHOOL DIST | 8903 |
| 54 | SWITZERLAND COUNTY SCHOOL CORP | 8927 |
| 55 | SOUTH VERMILLION COMM SCH CORP | 8930 |

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APPENDIX A (Continued)

| RANK | NAME | FAMINC |
|---|---|---|
| 56 | VINCENNES COMMUNITY SCHOOL CORP | 8942 |
| 57 | NORTH MIAMI CONS SCHOOL DIST | 8952 |
| 58 | SUNMAN-DEARBORN COMM SCH CORP | 8956 |
| 59 | SOUTHWESTERN-JEFFERSON CO CONS | 8971 |
| 60 | DECATUR COUNTY COMMUNITY SCHOOLS | 8984 |
| 61 | ORLEANS COMMUNITY SCHOOLS | 9024 |
| 62 | M S D MOUNT VERNON | 9066 |
| 63 | DEKALB CO EASTERN COMM SCH DIST | 9095 |
| 64 | TIPPECANOE VALLEY SCHOOL CORP | 9095 |
| 65 | KNOX COMMUNITY SCHOOL CORP | 9107 |
| 66 | SALEM COMMUNITY SCHOOL | 9116 |
| 67 | MILAN COMMUNITY SCHOOL CORP | 9117 |
| 68 | CANNELTON CITY SCHOOLS | 9181 |
| 69 | TELL CITY-TROY TWP SCHOOL CORP | 9192 |
| 70 | NORTH PUTNAM COMMUNITY SCHOOLS | 9204 |
| 71 | WHITKO COMMUNITY SCHOOL CORP | 9206 |
| 72 | ETNA-TROY TOWNSHIP SCHOOLS | 9220 |
| 73 | RANDOLPH SOUTHERN SCHOOL CORP | 9226 |
| 74 | CLAY COMMUNITY SCHOOLS | 9228 |
| 75 | SOUTH NEWTON SCHOOL CORP | 9255 |
| 76 | WASHINGTON COMMUNITY SCHOOLS INC | 9256 |
| 77 | LOGOOTEE COMMUNITY SCHOOL CORP | 9259 |
| 78 | FRANKLIN COUNTY COMM SCH CORP | 9269 |
| 79 | SOUTHEAST DUBOIS COUNTY SCH CORP | 9288 |
| 80 | M S D FREMONT SCHOOLS | 9301 |
| 81 | NORTH WHITE SCHOOL CORP | 9312 |
| 82 | ROSSVILLE CONS SCHOOL DISTRICT | 9313 |
| 83 | RUSHVILLE CONSOLIDATED SCHOOLS | 9329 |
| 84 | CASTON SCHOOL CORPORATION | 9374 |
| 85 | SOUTH MONTGOMERY COMM SCH CORP | 9377 |
| 86 | WESTVIEW SCHOOL CORPORATION | 9401 |
| 87 | MONROE CENTRAL SCHOOL CORP | 9409 |
| 88 | SOUTH PUTNAM COMMUNITY SCHOOLS | 9412 |
| 89 | NORTH NEWTON SCHOOL CORP | 9425 |
| 90 | EASTERN PULASKI COMM SCHOOL CORP | 9479 |
| 91 | NORTH LAWRENCE COMMUNITY SCHOOLS | 9437 |
| 92 | NORTH CENTRAL COMM SCHOOL CORP | 9510 |
| 93 | SCOTT COUNTY SCHOOL DISTRICT 2 | 9550 |
| 94 | FLAT ROCK-HAWCREEK SCHOOL CORP | 9565 |
| 95 | NORTHEAST DUBOIS COUNTY SCH CORP | 9578 |
| 96 | GREENSBURG COMMUNITY SCHOOLS | 9579 |
| 97 | ARGOS COMMUNITY SCHOOLS | 9580 |
| 98 | JAY SCHOOL CORP | 9589 |
| 99 | CENTRAL NOBLE COMM SCHOOLS CORP | 9604 |
| 100 | MACONAQUAH SCHOOL CORP | 9611 |
| 101 | RANDOLPH EASTERN SCHOOL CORP | 9631 |
| 102 | WARWICK COUNTY SCHOOL CORP | 9635 |
| 103 | RENSSELAER CENTRAL SCHOOL CORP | 9648 |
| 104 | TRI-COUNTY SCHOOL CORP | 9668 |
| 105 | EDINBURG COMMUNITY SCHOOL CORP | 9701 |
| 106 | HAMILTON COMMUNITY SCHOOLS | 9702 |
| 107 | RICHLAND BEANBLOSSOM COMM SCH CO | 9702 |
| 108 | MARION-ADAMS SCHOOLS | 9722 |
| 109 | COVINGTON COMMUNITY SCHOOL CORP | 9743 |
| 110 | BLOOMFIELD SCHOOL DISTRICT | 9758 |





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APPENDIX A (Continued)

| RANK | NAME | FAMINC |
|---|---|---|
| 111 | WESTERN WAYNE SCHOOLS | 9758 |
| 112 | TIPPECANOE SCHOOL CORP | 9791 |
| 113 | SOUTHERN WELLS COMMUNITY SCHOOLS | 9792 |
| 114 | BLACKFORD COUNTY SCHOOLS | 9793 |
| 115 | SOUTH HENRY SCHOOL CORP | 9794 |
| 116 | C A BEARD MEMORIAL SCHOOL CORP | 9819 |
| 117 | FRANKFORT COMMUNITY SCHOOLS | 9819 |
| 118 | WESTERN BOONE CO COMM SCH CORP | 9827 |
| 119 | MADISON CONSOLIDATED SCHOOLS | 9828 |
| 120 | WEST NOBLE SCHOOL CORPORATION | 9848 |
| 121 | UNION SCHOOL CORPORATION | 9906 |
| 122 | BATESVILLE COMMUNITY SCHOOL CORP | 9912 |
| 123 | FRONTIER SCHOOL CORPORATION | 9912 |
| 124 | ELWOOD COMMUNITY SCHOOL CORP | 9951 |
| 125 | CLINTON CENTRAL SCHOOL CORP | 9963 |
| 126 | M S D STEUBEN COUNTY SCHOOLS | 9965 |
| 127 | CARROLL CONSOLIDATED SCHOOL CORP | 9973 |
| 128 | RANDOLPH CENTRAL SCHOOL CORP | 9978 |
| 129 | ROCHESTER COMMUNITY SCHOOL CORP | 9986 |
| 130 | MADISON-GRANT UNITED SCHOOL CORP | 10012 |
| 131 | PIONEER REGIONAL SCHOOL CORP | 10028 |
| 132 | POLK-LINCOLN-JOHNSON SCHOOL CORP | 10033 |
| 133 | SOUTHWESTERN CON SCH SHELBY CO | 10039 |
| 134 | GARRETT-KEYSER-BUTLER COMM SCHS | 10053 |
| 135 | DELPHI COMMUNITY SCHOOL CORP | 10062 |
| 136 | NORTHEASTERN WAYNE SCHOOLS | 10064 |
| 137 | EAST CHICAGO CITY SCHOOLS | 10068 |
| 138 | KANKAKEE VALLEY SCHOOL CORP | 10079 |
| 139 | M S D MARTINSVILLE SCHOOLS | 10113 |
| 140 | TIPTON COMMUNITY SCHOOL CORP | 10113 |
| 141 | CLINTON PRAIRIE SCHOOL CORP | 10124 |
| 142 | EMINENCE CONS SCHOOL CORP | 10136 |
| 143 | EVANSVILLE-VANDERBURGH SCH CORP | 10144 |
| 144 | MANCHESTER COMMUNITY SCHOOLS | 10145 |
| 145 | SMITH-GREEN COMMUNITY SCHOOLS | 10159 |
| 146 | FAYETTE COUNTY SCHOOL CORP | 10160 |
| 147 | WEST CLARK COMMUNITY SCHOOLS | 10162 |
| 148 | JEFFERSON TOWNSHIP SCHOOLS | 10174 |
| 149 | NORTHERN COMM SCHS TIPTON CO | 10178 |
| 150 | VIGO COUNTY SCHOOL CORP | 10183 |
| 151 | SOUTH ADAMS SCHOOLS | 10186 |
| 152 | NORTH MONTGOMERY COMM SCH CORP | 10217 |
| 153 | TWIN LAKES SCHOOL CORP | 10235 |
| 154 | NORTHWESTERN SCH CORP HENRY CO | 10236 |
| 155 | HAMILTON HEIGHTS SCHOOL CORP | 10247 |
| 156 | EAST NOBLE SCHOOL CORP | 10253 |
| 157 | MISHAWAKA CITY SCHOOLS | 10260 |
| 158 | SOUTHWEST DUBOIS COUNTY SCH CORP | 10261 |
| 159 | LOGANSPORT COMMUNITY SCHOOL CORP | 10265 |
| 160 | COLUMBIA CITY JT HIGH SCHOOL | 10275 |
| 161 | NORTH GIBSON SCHOOL CORPORATION | 10276 |
| 162 | CLINTON-HANNA-NOBLE CONS S DIST | 10280 |
| 163 | HARRISON-WASH COMM SCHOOL CORP | 10291 |
| 164 | HOBART TOWNSHIP SCHOOLS | 10292 |
| 165 | NEW CASTLE COMMUNITY SCHOOL CORP | 10310 |





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APPENDIX A (Continued)

| RANK | NAME | FAMINC |
|---|---|---|
| 166 | UNION COUNTY SCHOOL CORP | 10313 |
| 167 | LEBANON COMMUNITY SCHOOL CORP | 10318 |
| 168 | SHELBYVILLE CENTRAL SCHOOLS | 10319 |
| 169 | NEW PRAIRIE UNITED SCHOOL CORP | 10347 |
| 170 | LAWRENCEBURG COMM SCHOOL CORP | 10356 |
| 171 | CULVER COMMUNITY SCHOOLS CORP | 10399 |
| 172 | MISSISSINEWA COMM SCHOOLS CORP | 10429 |
| 173 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 10432 |
| 174 | DEKALB CO CTL UNITED SCH DIST | 10443 |
| 175 | LAKELAND SCHOOL CORPORATION | 10462 |
| 176 | ADAMS CENTRAL COMMUNITY SCHOOLS | 10475 |
| 177 | SOUTHEASTERN SCHOOL CORP | 10491 |
| 178 | INDIANAPOLIS PUBLIC SCHOOLS | 10495 |
| 179 | MILL CREEK COMMUNITY SCHOOL CORP | 10515 |
| 180 | GREATER CLARK COUNTY SCHOOLS | 10520 |
| 181 | GARY COMMUNITY SCHOOL CORP | 10547 |
| 182 | MONROE COUNTY COMMUNITY SCH CORP | 10556 |
| 183 | EASTBROOK COMMUNITY SCHOOL CORP | 10569 |
| 184 | MONROE-GREGG SCHOOL DISTRICT | 10584 |
| 185 | UNION-NORTH UNITED SCHOOL CORP | 10608 |
| 186 | NORTH WEST HENDRICKS SCHOOLS | 10612 |
| 187 | TRITON SCHOOL CORPORATION | 10612 |
| 188 | EASTERN-HOWARD COMM SCHOOL CORP | 10619 |
| 189 | WESTFIELD-WASHINGTON SCHOOLS | 10627 |
| 190 | MARION COMMUNITY SCHOOLS | 10629 |
| 191 | THORNCREEK TOWNSHIP SCHOOLS | 10660 |
| 192 | BREMEN PUBLIC SCHOOLS | 10668 |
| 193 | PLYMOUTH COMMUNITY SCHOOL CORP | 10671 |
| 194 | COLUMBIA CITY SCHOOLS | 10675 |
| 195 | SHELBY EASTERN SCHOOLS | 10682 |
| 196 | HUNTINGTON CO COMMUNITY SCH CORP | 10692 |
| 197 | BLUE RIVER VALLEY SCHOOL CORP | 10701 |
| 198 | GREENCASTLE COMMUNITY SCHOOLS | 10704 |
| 199 | WARSAW COMMUNITY SCHOOLS | 10706 |
| 200 | FRANKLIN TOWNSHIP SCHOOLS | 10709 |
| 201 | CRAWFORDSVILLE COMMUNITY SCHOOLS | 10717 |
| 202 | COLUMBIA TOWNSHIP SCHOOLS | 10718 |
| 203 | KOKOMO-CENTER TWP CONS SCH CORP | 10739 |
| 204 | NORTH ADAMS COMMUNITY SCHOOLS | 10740 |
| 205 | LAFAYETTE SCHOOL CORPORATION | 10752 |
| 206 | BENTON COMMUNITY SCHOOL CORP | 10785 |
| 207 | LAKELAND COMMUNITY SCHOOL CORP | 10847 |
| 208 | LIBERTY-PERRY COMM SCHOOL CORP | 10853 |
| 209 | M S D WABASH COUNTY SCHOOLS | 10860 |
| 210 | SEYMOUR COMMUNITY SCHOOLS | 10860 |
| 211 | EAST GARY CITY SCHOOLS | 10862 |
| 212 | FRANKLIN COMMUNITY SCHOOL CORP | 10885 |
| 213 | ALEXANDRIA COMMUNITY SCHOOL CORP | 10912 |
| 214 | RICHMOND COMMUNITY SCHOOL CORP | 10913 |
| 215 | WHITING CITY SCHOOLS | 10924 |
| 216 | WABASH CITY SCHOOLS | 10942 |
| 217 | NOBLESVILLE SCHOOLS | 10959 |
| 218 | M S D BLUFFTON-HARRISON | 10980 |
| 219 | GREATER JASPER CONSOLIDATED SCHS | 10981 |
| 220 | LAKE RIDGE SCHOOLS | 11063 |





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APPENDIX A (Continued)

| RANK | NAME | FAMINC |
|---|---|---|
| 221 | N ALBANY-FLOYD CO CONS SCH CORP | 11091 |
| 222 | DELAWARE COMMUNITY SCHOOL CORP | 11111 |
| 223 | NORTHWESTERN CONS SCHOOL CORP | 11132 |
| 224 | OAK HILL UNITED SCHOOL CORP | 11145 |
| 225 | EASTERN HANCOCK CO COMM SCH CORP | 11152 |
| 226 | MORGAN TOWNSHIP SCHOOLS | 11160 |
| 227 | PORTER TOWNSHIP SCHOOLS | 11168 |
| 228 | CLARKSVILLE COMM SCHOOL CORP | 11186 |
| 229 | UNION TOWNSHIP SCHOOLS | 11189 |
| 230 | NETTLE CREEK SCHOOL CORP | 11198 |
| 231 | FAIRFIELD COMMUNITY SCHOOLS | 11250 |
| 232 | WASHINGTON TOWNSHIP SCHOOLS | 11298 |
| 233 | GREENFIELD-CENTRAL COMM SCHOOLS | 11314 |
| 234 | MOORESVILLE CONS SCHOOL CORP | 11320 |
| 235 | BAUGO COMMUNITY SCHOOLS | 11323 |
| 236 | ANDERSON COMMUNITY SCHOOL CORP | 11339 |
| 237 | M S D WAYNE TOWNSHIP | 11365 |
| 238 | BARTHOLOMEW CONS SCHOOL CORP | 11374 |
| 239 | GOSHEN COMMUNITY SCHOOLS | 11416 |
| 240 | BOONE TOWNSHIP SCHOOLS | 11418 |
| 241 | LAPORTE COMMUNITY SCHOOL CORP | 11442 |
| 242 | PLEASANT TOWNSHIP SCHOOLS | 11448 |
| 243 | NEW DURHAM TOWNSHIP SCHOOLS | 11450 |
| 244 | WA-NEE COMMUNITY SCHOOLS | 11505 |
| 245 | MT VERNON COMMUNITY SCHOOL CORP | 11526 |
| 246 | NORTHERN WELLS COMMUNITY SCHOOLS | 11542 |
| 247 | HAMMOND CITY SCHOOLS | 11648 |
| 248 | SOUTH BEND COMMUNITY SCHOOL CORP | 11652 |
| 249 | HAMILTON SOUTHEASTERN SCHOOLS | 11661 |
| 250 | M S D DECATUR TOWNSHIP | 11703 |
| 251 | HANOVER COMMUNITY SCHOOL CORP | 11721 |
| 252 | DANVILLE COMMUNITY SCHOOL CORP | 11722 |
| 253 | CLARK-PLEASANT COMM SCHOOL CORP | 11832 |
| 254 | FORT WAYNE COMMUNITY SCHOOLS | 11901 |
| 255 | CENTER GROVE COMMUNITY SCH CORP | 11917 |
| 256 | PLAINFIELD COMMUNITY SCHOOL CORP | 11964 |
| 257 | SOUTH MADISON COMMUNITY SCH CORP | 11994 |
| 258 | TRI-CREEK SCHOOL CORP | 12000 |
| 259 | PENN-HARRIS-MADISON SCHOOL CORP | 12014 |
| 260 | SALEM COMMUNITY SCHOOLS | 12035 |
| 261 | MONROE COMMUNITY SCHOOL CORP | 12059 |
| 262 | MICHIGAN CITY AREA SCHOOLS | 12090 |
| 263 | GREENWOOD COMMUNITY SCHOOL CORP | 12131 |
| 264 | SOUTHERN HANCOCK CO COMM SCH COR | 12133 |
| 265 | EAST ALLEN COUNTY SCHOOLS | 12172 |
| 266 | TAYLOR COMMUNITY SCHOOL CORP | 12197 |
| 267 | AVON COMMUNITY SCHOOL CORP | 12206 |
| 268 | DUNKLAND SCHOOL CORPORATION | 12222 |
| 269 | CROWN POINT COMMUNITY SCH CORP | 12299 |
| 270 | BEECH GROVE CITY SCHOOLS | 12443 |
| 271 | CASS TOWNSHIP SCHOOLS | 12577 |
| 272 | WESTERN SCHOOL CORP | 12591 |
| 273 | NORTHWESTERN COMMUNITY SCH CORP | 12608 |
| 274 | LAKE CENTRAL SCHOOL CORP | 12730 |
| 275 | CONCORD COMMUNITY SCHOOLS | 12763 |





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APPENDIX A (Continued)

| RANK | NAME | FAMINC |
|---|---|---|
| 276 | SPEEDWAY CITY SCHOOLS | 12800 |
| 277 | SCHOOL CITY OF HOBART | 12807 |
| 278 | MIDDLEBURY COMMUNITY SCHOOLS | 12817 |
| 279 | PORTAGE TOWNSHIP SCHOOLS | 12892 |
| 280 | MT PLEASANT TWP COMM SCH CORP | 12894 |
| 281 | GRIFFITH PUBLIC SCHOOLS | 13004 |
| 282 | ELKHART COMMUNITY SCHOOLS | 13034 |
| 283 | BROWNSBURG COMMUNITY SCHOOL CORP | 13053 |
| 284 | M S D WARREN TOWNSHIP | 13131 |
| 285 | EAGLE-UNION COMMUNITY SCH CORP | 13325 |
| 286 | FRANKLIN TOWNSHIP COMM SCH CORP | 13369 |
| 287 | VALPARAISO COMMUNITY SCHOOLS | 13394 |
| 288 | M S D PERRY TOWNSHIP | 13409 |
| 289 | NORTHWEST ALLEN COUNTY SCHOOLS | 13451 |
| 290 | HIGHLAND TOWN SCHOOLS | 13660 |
| 291 | M S D PIKE TOWNSHIP | 13994 |
| 292 | ROSS TOWNSHIP SCHOOL CORP | 14309 |
| 293 | CENTERVILLE-ABINGTON COMM SCHS | 14502 |
| 294 | WEST LAFAYETTE COMM SCHOOL CORP | 14640 |
| 295 | M S D LAWRENCE TOWNSHIP | 14712 |
| 296 | CARMEL CLAY SCHOOLS | 15714 |
| 297 | M S D SOUTHWEST ALLEN COUNTY | 16428 |
| 298 | MUNSTER COMMUNITY SCHOOLS | 17181 |
| 299 | M S D WASHINGTON TOWNSHIP | 20783 |



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APPENDIX B

ADJUSTED ASSESSED VALUATION OF PROPERTY, EXPENDITURE PER PUPIL AND STATE REVENUE PER PUPIL BY SCHOOL CORPORATION, 1973-74

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 1 | HOBART TOWNSHIP SCHOOLS | 3092 | 919 | 663 |
| 2 | EAST GARY CITY SCHOOLS | 4336 | 815 | 585 |
| 3 | M S D VERNON TOWNSHIP | 4398 | 565 | 506 |
| 4 | FRANKLIN TOWNSHIP SCHOOLS | 4489 | 576 | 570 |
| 5 | LOGGOOTEE COMMUNITY SCHOOL CORP | 4619 | 644 | 553 |
| 6 | TAYLOR COMMUNITY SCHOOL CORP | 4694 | 655 | 542 |
| 7 | EASTERN CONS SCHOOL DIST | 4837 | 591 | 544 |
| 8 | SCOTT COUNTY SCHOOL DISTRICT 1 | 4935 | 591 | 563 |
| 9 | PERRY CENTRAL COMM SCHOOLS CORP | 5022 | 672 | 616 |
| 10 | NORTH CENTRAL COMM SCHOOL CORP | 5085 | 578 | 554 |
| 11 | SUNMAN-DEARBORN COMM SCH CORP | 5206 | 663 | 508 |
| 12 | MACONAQUAH SCHOOL CORP | 5280 | 655 | 488 |
| 13 | LAKE RIDGE SCHOOLS | 5410 | 927 | 598 |
| 14 | CLARK-PLEASANT COMM SCHOOL CORP | 5431 | 628 | 515 |
| 15 | SOUTH MADISON COMMUNITY SCH CORP | 5628 | 713 | 533 |
| 16 | SALEM COMMUNITY SCHOOL | 5633 | 693 | 564 |
| 17 | SCHOOL CITY OF HOBART | 5647 | 725 | 546 |
| 18 | ELWOOD COMMUNITY SCHOOL CORP | 5711 | 629 | 486 |
| 19 | MOORESVILLE CONS SCHOOL CORP | 5860 | 631 | 499 |
| 20 | MISSISSINEWA COMM SCHOOLS CORP | 5873 | 616 | 503 |
| 21 | HIGHLAND TOWN SCHOOLS | 5919 | 677 | 492 |
| 22 | ALEXANDRIA COMMUNITY SCHOOL CORP | 5944 | 593 | 477 |
| 23 | SOUTHWESTERN-JEFFERSON CO CONS | 6007 | 516 | 470 |
| 24 | EAST WASHINGTON SCHOOL CORP | 6159 | 588 | 475 |
| 25 | RISING SUN-OHIO CO COMM SCH CORP | 6169 | 617 | 500 |
| 26 | GRIFFITH PUBLIC SCHOOLS | 6204 | 761 | 489 |
| 27 | MONROE-GREGG SCHOOL DISTRICT | 6267 | 575 | 451 |
| 28 | CANNELTON CITY SCHOOLS | 6273 | 703 | 453 |
| 29 | LIBERTY-PERRY COMM SCHOOL CORP | 6316 | 663 | 516 |
| 30 | WEST CLARK COMMUNITY SCHOOLS | 6351 | 672 | 485 |
| 31 | CENTER GROVE COMMUNITY SCH CORP | 6403 | 593 | 479 |
| 32 | FLAT ROCK-HAWCREEK SCHOOL CORP | 6405 | 581 | 471 |
| 33 | BLUE RIVER VALLEY SCHOOL CORP | 6420 | 671 | 486 |
| 34 | SCOTT COUNTY SCHOOL DISTRICT 2 | 6429 | 667 | 479 |
| 35 | PAOLI COMMUNITY SCHOOL CORP | 6453 | 662 | 501 |
| 36 | NEW DURHAM TOWNSHIP SCHOOLS | 6490 | 653 | 432 |
| 37 | GARRETT-KEYSER-BUTLER COMM SCHS | 6533 | 680 | 466 |
| 38 | CRAWFORD COUNTY COMM SCHOOL CORP | 6686 | 597 | 450 |
| 39 | SOUTH HARRISON SCHOOL CORP | 6695 | 649 | 493 |
| 40 | TELL CITY-TROY TWP SCHOOL CORP | 6717 | 565 | 455 |
| 41 | MANUVER COMMUNITY SCHOOL CORP | 6724 | 705 | 473 |
| 42 | FRANKLIN COUNTY COMM SCH CORP | 6742 | 652 | 468 |
| 43 | HARRISON-WASH COMM SCHOOL CORP | 6805 | 585 | 440 |
| 44 | EDINBURG COMMUNITY SCHOOL CORP | 6866 | 671 | 428 |
| 45 | CROWN POINT COMMUNITY SCH CORP | 6894 | 724 | 459 |
| 46 | SOUTHEAST DUBOIS COUNTY SCH CORP | 6942 | 615 | 442 |
| 47 | SOUTH DEARBORN COMM SCHOOL CORP | 7085 | 744 | 457 |
| 48 | GREATER CLARK COUNTY SCHOOLS | 7104 | 723 | 454 |
| 49 | MONROE COMMUNITY SCHOOL CORP | 7114 | 687 | 453 |
| 50 | DELAWARE COMMUNITY SCHOOL CORP | 7157 | 654 | 456 |
| 51 | BOONE TOWNSHIP SCHOOLS | 7165 | 652 | 440 |
| 52 | NINEVEH-HENSLEY-JACKSON UNTD SCH | 7189 | 662 | 451 |
| 53 | WESTERN SCHOOL CORP | 7198 | 668 | 449 |
| 54 | NORTHWESTERN CONS SCHOOL CORP | 7204 | 627 | 430 |
| 55 | C A BEARD MEMORIAL SCHOOL CORP | 7294 | 720 | 438 |





BEST COPY AVAILABLE

APPENDIX B (Continued)

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 56 | CLOVERDALE COMMUNITY SCHOOLS | 7325 | 588 | 452 |
| 57 | EAST GIBSON SCHOOL CORPORATION | 7433 | 754 | 475 |
| 58 | JENNINGS COUNTY SCHOOL CORP | 7434 | 667 | 448 |
| 59 | WEST CENTRAL COMMUNITY SCH CORP | 7461 | 657 | 430 |
| 60 | EASTBROOK COMMUNITY SCHOOL CORP | 7600 | 670 | 414 |
| 61 | BARR-REEVE COMMUNITY SCHOOLS INC | 7602 | 736 | 467 |
| 62 | SOUTHWEST DUBOIS COUNTY SCH CORP | 7619 | 654 | 427 |
| 63 | SOUTH RIPLEY COMMUNITY SCH CORP | 7647 | 676 | 422 |
| 64 | TRI-CREEK SCHOOL CORP | 7657 | 723 | 423 |
| 65 | MILAN COMMUNITY SCHOOL CORP | 7695 | 693 | 437 |
| 66 | THORNCREEK TOWNSHIP SCHOOLS | 7705 | 751 | 529 |
| 67 | LINTON-STOCKTON SCHOOL CORP | 7711 | 610 | 424 |
| 68 | MONROE CENTRAL SCHOOL CORP | 7716 | 662 | 431 |
| 69 | MITCHELL COMMUNITY SCHOOLS | 7731 | 595 | 433 |
| 70 | NORTHEASTERN WAYNE SCHOOLS | 7756 | 643 | 430 |
| 71 | PERU COMMUNITY SCHOOLS | 7756 | 723 | 427 |
| 72 | WEST WASHINGTON SCHOOL CORP | 7769 | 612 | 468 |
| 73 | M S D SHAKAMAK SCHOOLS | 7915 | 667 | 409 |
| 74 | CARR TOWNSHIP SCHOOLS | 7922 | 651 | 378 |
| 75 | VINCENNES COMMUNITY SCHOOL CORP | 7954 | 693 | 447 |
| 76 | WASHINGTON COMMUNITY SCHOOLS INC | 7958 | 741 | 416 |
| 77 | FRANKLIN COMMUNITY SCHOOL CORP | 7980 | 717 | 409 |
| 78 | BOSS TOWNSHIP SCHOOL CORP | 8001 | 785 | 435 |
| 79 | SHOALS COMMUNITY SCHOOL CORP | 8003 | 695 | 409 |
| 80 | NORTHWEST ALLEN COUNTY SCHOOLS | 8008 | 724 | 451 |
| 81 | NORTHWESTERN SCH CORP HENRY CO | 8008 | 646 | 403 |
| 82 | ETNA-TROY TOWNSHIP SCHOOLS | 8031 | 702 | 444 |
| 83 | UNION-NORTH UNITED SCHOOL CORP | 8075 | 684 | 386 |
| 84 | WESTERN WAYNE SCHOOLS | 8078 | 736 | 412 |
| 85 | NORTH LAWRENCE COMMUNITY SCHOOLS | 8130 | 711 | 419 |
| 86 | SMITH-GREEN COMMUNITY SCHOOLS | 8164 | 693 | 405 |
| 87 | KANKAKEE VALLEY SCHOOL CORP | 8191 | 675 | 380 |
| 88 | CLAY COMMUNITY SCHOOLS | 8225 | 665 | 410 |
| 89 | MILL CREEK COMMUNITY SCHOOL CORP | 8226 | 699 | 417 |
| 90 | MADISON-GRANT UNITED SCHOOL CORP | 8234 | 687 | 409 |
| 91 | UNION TOWNSHIP SCHOOLS | 8242 | 685 | 369 |
| 92 | FRANKLIN TOWNSHIP COMM SCH CORP | 8278 | 725 | 418 |
| 93 | AVON COMMUNITY SCHOOL CORP | 8291 | 635 | 385 |
| 94 | NORTH JUDSON-SAN PIERRE SCH CORP | 8316 | 629 | 380 |
| 95 | FRANKFORT COMMUNITY SCHOOLS | 8317 | 705 | 415 |
| 96 | GREENWOOD COMMUNITY SCHOOL CORP | 8324 | 737 | 402 |
| 97 | LAKE CENTRAL SCHOOL CORP | 8332 | 695 | 401 |
| 98 | NORTH GIBSON SCHOOL CORPORATION | 8375 | 830 | 423 |
| 99 | EAST NOBLE SCHOOL CORP | 8399 | 725 | 385 |
| 100 | CENTERVILLE-ABINGTON COMM SCHS | 8475 | 683 | 389 |
| 101 | JAC-CEN-DEL COMMUNITY SCH CORP | 8497 | 691 | 386 |
| 102 | BLOOMFIELD SCHOOL DISTRICT | 8501 | 695 | 442 |
| 103 | SOUTH SPENCER COUNTY SCHOOL CORP | 8501 | 600 | 420 |
| 104 | NORTH MIAMI CONS SCHOOL DIST | 8506 | 724 | 392 |
| 105 | BEECH GROVE CITY SCHOOLS | 8514 | 672 | 378 |
| 106 | N ALBANY-FLOYD CO CONS SCH CORP | 8518 | 758 | 415 |
| 107 | OAK HILL UNITED SCHOOL CORP | 8545 | 781 | 405 |
| 108 | BROWN COUNTY SCHOOL CORP | 8558 | 659 | 393 |
| 109 | PLAINFIELD COMMUNITY SCHOOL CORP | 8566 | 670 | 379 |
| 110 | SPRINGS VALLEY COMM SCHOOL CORP | 8583 | 691 | 432 |



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APPENDIX B (Continued)

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 111 | BROWNSTOWN CENTRAL COMM SCH CORP | 8595 | 693 | 411 |
| 112 | RICHLAND BEANBLOSSOM COMM SCH CO | 8639 | 657 | 386 |
| 113 | UNION SCHOOL CORPORATION | 8733 | 585 | 376 |
| 114 | BROWNSBURG COMMUNITY SCHOOL CORP | 8750 | 607 | 372 |
| 115 | PORTAGE TOWNSHIP SCHOOLS | 8849 | 748 | 375 |
| 116 | SOUTH PUTNAM COMMUNITY SCHOOLS | 8856 | 718 | 369 |
| 117 | SOUTHWEST PARKE COMM SCHOOL CORP | 8856 | 672 | 381 |
| 118 | SOUTHERN HANCOCK CO COMM SCH COR | 8872 | 692 | 381 |
| 119 | SPENCER-OWEN COMMUNITY SCHOOLS | 8937 | 643 | 394 |
| 120 | PENN-HARRIS-MADISON SCHOOL CORP | 8955 | 782 | 397 |
| 121 | WABASH CITY SCHOOLS | 8960 | 692 | 389 |
| 122 | LEBANON COMMUNITY SCHOOL CORP | 9005 | 725 | 384 |
| 123 | NORTH DAVIESS COUNTY COMM SCHOOL | 9106 | 749 | 407 |
| 124 | COLUMBIA CITY SCHOOLS | 9143 | 755 | 457 |
| 125 | HAMILTON SOUTHEASTERN SCHOOLS | 9200 | 732 | 375 |
| 126 | MT PLEASANT TWP COMM SCH CORP | 9211 | 740 | 373 |
| 127 | NORTHWESTERN COMMUNITY SCH CORP | 9228 | 747 | 409 |
| 128 | DEKALB CO CTL UNITED SCH DIST | 9235 | 711 | 387 |
| 129 | M S D MARTINSVILLE SCHOOLS | 9236 | 701 | 382 |
| 130 | WESTFIELD-WASHINGTON SCHOOLS | 9263 | 732 | 365 |
| 131 | SOUTH HENRY SCHOOL CORP | 9294 | 734 | 377 |
| 132 | EAGLE-UNION COMMUNITY SCH CORP | 9374 | 726 | 389 |
| 133 | UNION COUNTY SCHOOL CORP | 9376 | 774 | 380 |
| 134 | NORTH SPENCER COUNTY SCHOOL CORP | 9401 | 631 | 374 |
| 135 | SOUTHEASTERN SCHOOL CORP | 9425 | 784 | 377 |
| 136 | KNOX COMMUNITY SCHOOL CORP | 9451 | 642 | 366 |
| 137 | CENTRAL NOBLE COMM SCHOOLS CORP | 9489 | 751 | 360 |
| 138 | DEKALB CO EASTERN COMM SCH DIST | 9524 | 777 | 401 |
| 139 | BLACKFORD COUNTY SCHOOLS | 9535 | 765 | 389 |
| 140 | M S D PERRY TOWNSHIP | 9620 | 736 | 381 |
| 141 | LOGANSPORT COMMUNITY SCHOOL CORP | 9662 | 749 | 362 |
| 142 | BAUGO COMMUNITY SCHOOLS | 9686 | 719 | 348 |
| 143 | NEW CASTLE COMMUNITY SCHOOL CORP | 9687 | 791 | 400 |
| 144 | PORTER TOWNSHIP SCHOOLS | 9707 | 638 | 350 |
| 145 | ROCKVILLE COMMUNITY SCHOOLS | 9717 | 727 | 387 |
| 146 | RANDOLPH SOUTHERN SCHOOL CORP | 9722 | 698 | 367 |
| 147 | ARGOS COMMUNITY SCHOOLS | 9748 | 673 | 343 |
| 148 | CONCORD COMMUNITY SCHOOLS | 9777 | 708 | 381 |
| 149 | M S D NORTH POSEY COUNTY SCHOOLS | 9801 | 698 | 382 |
| 150 | M S D DECATUR TOWNSHIP | 9822 | 721 | 386 |
| 151 | MT VERNON COMMUNITY SCHOOL CORP | 9845 | 650 | 360 |
| 152 | EASTERN-HOWARD COMM SCHOOL CORP | 9871 | 725 | 369 |
| 153 | GREENFIELD-CENTRAL COMM SCHOOLS | 9871 | 701 | 372 |
| 154 | MISHAWAKA CITY SCHOOLS | 9879 | 827 | 364 |
| 155 | GARY COMMUNITY SCHOOL CORP | 9907 | 944 | 361 |
| 156 | CARMEL CLAY SCHOOLS | 9914 | 669 | 363 |
| 157 | DANVILLE COMMUNITY SCHOOL CORP | 9945 | 708 | 350 |
| 158 | DECATUR COUNTY COMMUNITY SCHOOLS | 9973 | 689 | 374 |
| 159 | MUNSTER COMMUNITY SCHOOLS | 10031 | 740 | 347 |
| 160 | EMINENCE CONS SCHOOL CORP | 10049 | 681 | 338 |
| 161 | SALEM COMMUNITY SCHOOLS | 10087 | 676 | 379 |
| 162 | JEFFERSON TOWNSHIP SCHOOLS | 10093 | 714 | 397 |
| 163 | PLEASANT TOWNSHIP SCHOOLS | 10143 | 717 | 315 |
| 164 | NORTHERN WELLS COMMUNITY SCHOOLS | 10205 | 782 | 383 |
| 165 | M S D BLUFFTON-HARRISON | 10223 | 746 | 374 |





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APPENDIX B (Continued)

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 166 | PRAIRIE HEIGHTS COMM SCHOOL CORP | 10223 | 747 | 350 |
| 167 | WHITKO COMMUNITY SCHOOL CORP | 10227 | 678 | 350 |
| 168 | ORLEANS COMMUNITY SCHOOLS | 10266 | 629 | 341 |
| 169 | ANDERSON COMMUNITY SCHOOL CORP | 10269 | 836 | 378 |
| 170 | MARION-ADAMS SCHOOLS | 10273 | 733 | 329 |
| 171 | M S D SOUTHEAST ALLEN COUNTY | 10303 | 777 | 382 |
| 172 | JAY SCHOOL CORP | 10317 | 664 | 363 |
| 173 | GREENSBURG COMMUNITY SCHOOLS | 10331 | 684 | 345 |
| 174 | M S D WABASH COUNTY SCHOOLS | 10332 | 773 | 369 |
| 175 | HUNTINGTON CO COMMUNITY SCH CORP | 10407 | 793 | 404 |
| 176 | NORTH KNOX SCHOOL CORP | 10419 | 729 | 352 |
| 177 | SHELBYVILLE CENTRAL SCHOOLS | 10435 | 741 | 364 |
| 178 | FAYETTE COUNTY SCHOOL CORP | 10488 | 704 | 368 |
| 179 | OREGON-DAVIS SCHOOL CORPORATION | 10515 | 740 | 302 |
| 180 | WEST NOBLE SCHOOL CORPORATION | 10520 | 721 | 319 |
| 181 | HAMMOND CITY SCHOOLS | 10539 | 923 | 357 |
| 182 | MARION COMMUNITY SCHOOLS | 10546 | 844 | 363 |
| 183 | VALPARAISO COMMUNITY SCHOOLS | 10568 | 799 | 353 |
| 184 | ROSSVILLE CONS SCHOOL DISTRICT | 10680 | 776 | 345 |
| 185 | NORTHEAST DUBOIS COUNTY SCH CORP | 10710 | 714 | 336 |
| 186 | RANDOLPH CENTRAL SCHOOL CORP | 10732 | 733 | 357 |
| 187 | SEYMOUR COMMUNITY SCHOOLS | 10739 | 692 | 367 |
| 188 | COLUMBIA TOWNSHIP SCHOOLS | 10772 | 684 | 419 |
| 189 | SHELBY EASTERN SCHOOLS | 10844 | 762 | 347 |
| 190 | M S D LAWRENCE TOWNSHIP | 10913 | 726 | 370 |
| 191 | EVANSVILLE-VANDERBURGH SCH CORP | 10937 | 859 | 385 |
| 192 | HAMILTON HEIGHTS SCHOOL CORP | 10989 | 709 | 336 |
| 193 | BATESVILLE COMMUNITY SCHOOL CORP | 11009 | 715 | 361 |
| 194 | SWITZERLAND COUNTY SCHOOL CORP | 11022 | 703 | 307 |
| 195 | PLYMOUTH COMMUNITY SCHOOL CORP | 11072 | 725 | 345 |
| 196 | NORTH WEST HENDRICKS SCHOOLS | 11073 | 637 | 312 |
| 197 | RICHMOND COMMUNITY SCHOOL CORP | 11084 | 778 | 369 |
| 198 | NORTHERN COMM SCHS TIPTON CO | 11103 | 761 | 359 |
| 199 | POLK-LINCOLN-JOHNSON SCHOOL CORP | 11165 | 720 | 318 |
| 200 | SOUTH BEND COMMUNITY SCHOOL CORP | 11184 | 827 | 351 |
| 201 | GREATER JASPER CONSOLIDATED SCHS | 11192 | 700 | 358 |
| 202 | MIDDLEBURY COMMUNITY SCHOOLS | 11205 | 728 | 331 |
| 203 | MICHIGAN CITY AREA SCHOOLS | 11383 | 827 | 339 |
| 204 | EASTERN HANCOCK CO COMM SCH CORP | 11398 | 719 | 348 |
| 205 | VIGO COUNTY SCHOOL CORP | 11425 | 786 | 371 |
| 206 | NOBLESVILLE SCHOOLS | 11441 | 720 | 347 |
| 207 | MANCHESTER COMMUNITY SCHOOLS | 11455 | 823 | 369 |
| 208 | ROCHESTER COMMUNITY SCHOOL CORP | 11465 | 735 | 345 |
| 209 | NEW PRAIRIE UNITED SCHOOL CORP | 11480 | 822 | 345 |
| 210 | TIPTON COMMUNITY SCHOOL CORP | 11544 | 833 | 357 |
| 211 | SOUTH MONTGOMERY COMM SCH CORP | 11547 | 795 | 325 |
| 212 | FAIRFIELD COMMUNITY SCHOOLS | 11552 | 772 | 348 |
| 213 | MONROE COUNTY COMMUNITY SCH CORP | 11600 | 855 | 358 |
| 214 | LAPORTE COMMUNITY SCHOOL CORP | 11628 | 837 | 369 |
| 215 | TRITON SCHOOL CORPORATION | 11635 | 791 | 311 |
| 216 | WORTHINGTON-JEFFERSON CONS SCH | 11699 | 720 | 345 |
| 217 | HAMILTON COMMUNITY SCHOOLS | 11717 | 810 | 327 |
| 218 | COVINGTON COMMUNITY SCHOOL CORP | 11758 | 698 | 320 |
| 219 | INDIANAPOLIS PUBLIC SCHOOLS | 11782 | 845 | 339 |
| 220 | NORTH NEWTON SCHOOL CORP | 11903 | 727 | 282 |





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APPENDIX B (Continued)

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 221 | TURKEY RUN COMMUNITY SCHOOL CORP | 12064 | 879 | 348 |
| 222 | CRAWFORDSVILLE COMMUNITY SCHOOLS | 12091 | 845 | 344 |
| 223 | LAFAYETTE SCHOOL CORPORATION | 12109 | 906 | 349 |
| 224 | GREENCASTLE COMMUNITY SCHOOLS | 12112 | 841 | 362 |
| 225 | TIPPECANOE VALLEY SCHOOL CORP | 12163 | 625 | 296 |
| 226 | WESTERN BOONE CO COMM SCH CORP | 12216 | 776 | 308 |
| 227 | BARTHOLOMEW CONS SCHOOL CORP | 12269 | 688 | 348 |
| 228 | ADAMS CENTRAL COMMUNITY SCHOOLS | 12333 | 839 | 344 |
| 229 | SOUTHWEST SCHOOL CORP | 12359 | 901 | 363 |
| 230 | FORT WAYNE COMMUNITY SCHOOLS | 12367 | 866 | 344 |
| 231 | NETTLE CREEK SCHOOL CORP | 12391 | 759 | 309 |
| 232 | NORTH PUTNAM COMMUNITY SCHOOLS | 12424 | 688 | 328 |
| 233 | DELPHI COMMUNITY SCHOOL CORP | 12586 | 827 | 326 |
| 234 | SOUTH GIBSON SCHOOL CORPORATION | 12785 | 708 | 360 |
| 235 | ATTICA CONSOLIDATED SCHOOL CORP | 12844 | 684 | 255 |
| 236 | WA-NEE COMMUNITY SCHOOLS | 12883 | 877 | 325 |
| 237 | M S D OF WARREN COUNTY | 12943 | 781 | 285 |
| 238 | RANDOLPH EASTERN SCHOOL CORP | 12961 | 729 | 311 |
| 239 | NEW HARMONY TOWN & TWP CONS SCH | 13098 | 731 | 284 |
| 240 | M S D WASHINGTON TOWNSHIP | 13143 | 880 | 335 |
| 241 | WARSAW COMMUNITY SCHOOLS | 13174 | 742 | 303 |
| 242 | SOUTH ADAMS SCHOOLS | 13251 | 864 | 327 |
| 243 | SOUTHEAST FOUNTAIN SCHOOL CORP | 13256 | 693 | 287 |
| 244 | CARROLL CONSOLIDATED SCHOOL CORP | 13329 | 728 | 271 |
| 245 | LAKELAND SCHOOL CORPORATION | 13335 | 776 | 284 |
| 246 | EASTERN PULASKI COMM SCHOOL CORP | 13408 | 756 | 273 |
| 247 | GOSHEN COMMUNITY SCHOOLS | 13449 | 841 | 321 |
| 248 | BREMEN PUBLIC SCHOOLS | 13554 | 776 | 294 |
| 249 | KOKOMO-CENTER TWP CONS SCH CORP | 13617 | 859 | 310 |
| 250 | NORTH ADAMS COMMUNITY SCHOOLS | 13649 | 927 | 310 |
| 251 | NORTH MONTGOMERY COMM SCH CORP | 13699 | 843 | 287 |
| 252 | RUSHVILLE CONSOLIDATED SCHOOLS | 13772 | 753 | 285 |
| 253 | CULVER COMMUNITY SCHOOLS CORP | 13917 | 911 | 281 |
| 254 | PIONEER REGIONAL SCHOOL CORP | 13918 | 738 | 248 |
| 255 | CLINTON PRAIRIE SCHOOL CORP | 13955 | 816 | 253 |
| 256 | ELKHART COMMUNITY SCHOOLS | 13991 | 870 | 308 |
| 257 | SOUTHWESTERN CON SCH SHELBY CO | 14156 | 719 | 261 |
| 258 | MADISON CONSOLIDATED SCHOOLS | 14189 | 871 | 295 |
| 259 | SOUTH KNOX SCHOOL CORP | 14294 | 771 | 268 |
| 260 | CLINTON-HANNA-NOBLE CONS S DIST | 14361 | 772 | 235 |
| 261 | SOUTH VERMILLION COMM SCH CORP | 14381 | 620 | 262 |
| 262 | CLINTON CENTRAL SCHOOL CORP | 14404 | 841 | 262 |
| 263 | WEST LAFAYETTE COMM SCHOOL CORP | 14529 | 1033 | 300 |
| 264 | TIPPECANOE SCHOOL CORP | 14785 | 853 | 267 |
| 265 | LAKELAND COMMUNITY SCHOOL CORP | 14913 | 858 | 276 |
| 266 | M S D STEUBEN COUNTY SCHOOLS | 14925 | 813 | 263 |
| 267 | SOUTHERN WELLS COMMUNITY SCHOOLS | 15069 | 725 | 245 |
| 268 | TWIN LAKES SCHOOL CORP | 15074 | 782 | 247 |
| 269 | EAST ALLEN COUNTY SCHOOLS | 15080 | 915 | 282 |
| 270 | RENSSELAER CENTRAL SCHOOL CORP | 15309 | 850 | 259 |
| 271 | M S D WAYNE TOWNSHIP | 15717 | 795 | 262 |
| 272 | UNION TOWNSHIP SCHOOLS | 15819 | 801 | 233 |
| 273 | WESTVIEW SCHOOL CORPORATION | 16052 | 831 | 231 |
| 274 | CLARKSVILLE COMM SCHOOL CORP | 16175 | 937 | 285 |
| 275 | M S D FREMONT SCHOOLS | 16201 | 899 | 233 |





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APPENDIX B (Continued)

| RANK AAV | NAME | AAV | EXPPUP | REVPUP |
|---|---|---|---|---|
| 276 | NORTHEAST SCHOOL CORP | 16295 | 800 | 218 |
| 277 | CASTON SCHOOL CORPORATION | 16707 | 794 | 215 |
| 278 | M S D MOUNT VERNON | 17274 | 834 | 248 |
| 279 | FRONTIER SCHOOL CORPORATION | 17366 | 872 | 151 |
| 280 | BENTON COMMUNITY SCHOOL CORP | 17509 | 875 | 181 |
| 281 | WARRICK COUNTY SCHOOL CORP | 17980 | 632 | 196 |
| 282 | MORGAN TOWNSHIP SCHOOLS | 17989 | 910 | 177 |
| 283 | NORTH WHITE SCHOOL CORP | 18122 | 817 | 148 |
| 284 | SOUTH NEWTON SCHOOL CORP | 18229 | 955 | 183 |
| 285 | M S D WARREN TOWNSHIP | 18241 | 939 | 198 |
| 286 | CENTRAL SCHOOL DISTRICT | 19534 | 802 | 139 |
| 287 | WASHINGTON-STAFFORD CONS | 20596 | 768 | 116 |
| 288 | CASS TOWNSHIP SCHOOLS | 20871 | 655 | 123 |
| 289 | PIKE COUNTY SCHOOL CORP | 21338 | 765 | 139 |
| 290 | WASHINGTON TOWNSHIP SCHOOLS | 22175 | 1039 | 123 |
| 291 | M S D PIKE TOWNSHIP | 22672 | 953 | 117 |
| 292 | TRI-COUNTY SCHOOL CORP | 27521 | 1131 | 116 |
| 293 | LAWRENCEBURG COMM SCHOOL CORP | 28274 | 917 | 115 |
| 294 | SPEEDWAY CITY SCHOOLS | 29785 | 875 | 115 |
| 295 | DUNELAND SCHOOL CORPORATION | 35542 | 1227 | 114 |
| 296 | NORTH VERMILLION COMM SCH CORP | 36664 | 833 | 114 |
| 297 | EAST CHICAGO CITY SCHOOLS | 38886 | 1198 | 112 |
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## COMPENSATORY EDUCATION PROGRAMS

One of the basic tenets of American education is that the system should operate as a positive force to further equality of opportunity rather than as a passive influence to perpetuate societal differences. Ethnic and minority groups have long viewed education as an avenue to success, social mobility, and societal acceptance; this perceived role has been one of the unique features of the American educational system.

Educational research studies generally agree that large portions of the school population are achieving at less than their expected level. Efforts to identify the characteristics of physically nonhandicapped pupils who do not profit as much as other pupils from the regular program have generally concluded that underachievement is closely associated with economic and, consequently, cultural deprivation. While economic deprivation cannot be addressed directly by the educational system, the handicapping social effects can be treated through a program of supplemental, or compensatory, education. Compensatory education is defined, for the purpose of this discussion, as special programs or program adaptations designed specifically to overcome learning difficulties or handicaps in schools associated with poverty, class or status, national origin, race, or cultural background, as distinguished from organic causes.

As states seek to expand their school support programs to encompass the full range of educational programs and services needed to provide appropriate learning experiences for all pupils in all school districts, attention must be given to the various alternatives that a state has in identifying and providing additional programs for those pupils requiring compensatory education.

Not only are higher levels of expenditure per pupil required for compensatory education than for pupils in the regular program, but also students requiring such programs and services are not distributed evenly among school districts. Census data and research studies of the National Educational Finance Project indicate that some school districts have higher concentrations of pupils with need for compensatory education programs and services than other districts. This phenomenon is not unique to either rural or urban districts, but is found in all types of districts. If this were not the case, resolution of the problem could be left in the hands of local school officials. However, this condition results in an added financial burden to districts with high concentrations of pupils in need of compensatory education programs and services.

The initial impetus promoting direct aid for compensatory education came from Title I of the Elementary and Secondary Education Act of 1965. Under this large federal program each local school district was eligible for a specific amount of money based on the number of the district's enrolled pupils from homes with a defined low income. Local school officials were required to develop and present a program plan detailing utilization of funds before the grant was received through the state agency. Only the intended target group was eligible for the provided programs.

Experience with Title I programs, additional state supported compensatory education programs, and research completed since 1965 have considerably sharpened the issues involved in designing, funding, and administering compensatory education programs. The following discussion utilizes this information in dealing with (1) the level of support given the program, (2) the identification of pupils requiring supplemental services, and (3) a model program delivery system.

## Level of Support

Compensatory education programs do require additional funds beyond the amount provided by the state for the regular program; the basic decision is the level of support to be provided. The choice is a three-part one. First, desired services must be defined. Second, the extent of services to be provided must be determined, and, third, the number of students to receive the services must be ascertained.

Obviously, different levels of support may be provided with the same total program cost by means of altering any one of the three variable elements mentioned above. Given an established total program cost, the following alternatives are available:

1. Many students may receive a small segment of an expensive program.
2. Many students may receive a share of inexpensive services.
3. A few students may receive extensive, intensive, and, consequently, very expensive services.
4. A moderate number of students may share the available funds, each receiving a portion of a moderately expensive program.

Criteria for choosing among the alternatives should be based on the degree to which the behavior of students, either social or academic behavior, is desired to be changed as a result of participation in the compensatory program. Research and evaluation of previously funded compensatory education programs have warned that significant changes in students cannot be expected from a low investment. For example, a year's program of remedial instruction provided for five hours per week cannot be expected to eliminate the academic deficiencies of a fifth-grade student who was reading three years below grade level when beginning the

compensatory program. Consequently, to protect the integrity of the program and to help teachers and students establish expectations of success rather than failure, care should be taken to establish reasonable expectation levels for the amount of funds invested by the state.

## Identification of Pupils

Several methods exist for determining the students that will participate in the compensatory education program. While the number of students identified to receive services also may be used as the basis for reimbursement, this need not be true. Funds can be allocated on the basis of one set of criteria, and the district can identify students to receive services on the basis of a different set.

Various guidelines can be used in choosing measures of need for a compensatory education program. The following four points provide a set of criteria which can aid in the design of an equitable program.

1. The measures should be objective and unambiguous.
2. The measures should identify the target population by school attendance area.
3. The measures should identify the variations in the degree of need of the target population for compensatory programs and services.
4. The measures should be derived from data available on an annual basis.

The appropriateness of the first guideline is self-evident. The second point is needed to assure that funds are not diluted throughout the school district and diverted from the primary target group. Intra-district differences measurable at the individual building level are frequently concealed by the use of district averages; therefore, local

school officials should use school-by-school data to focus resources on specific problems and facilitate program audits to assure that funds are being spent on the intended target group. The third guideline focuses on the necessity for measures which permit quantification of the variations in need among schools. The fourth point is vital to the effective operation of a sound program because of the mobility patterns of the total population in general and the poor in particular. In some urban schools, student turnover exceeds 100 percent within a school year. To rely upon the decennial census for population characteristics will not provide credible data on compensatory target populations.

In the following discussion three alternative measures for identifying compensatory education target populations are reviewed in terms of the four previously listed criteria. The three alternative measures are:

1. The proportion of students in a school below a stipulated standard on an achievement test.
2. The proportion of students predicted to be below a stipulated standard on an achievement test, based on student socioeconomic status.
3. The proportion of students whose families are below a stipulated income level (the measure used for Title I of the Elementary and Secondary Education Act).

Achievement

A state's target population for compensatory education could be identified by stipulating a school achievement level below which all students would be designated as needing compensatory education services. The measure could be operationalized by establishing a standard that the children scoring below the fourth stanine on standardized achievement

tests in reading and mathematics would be in the target population. Under this approach, the bottom 23 percent of students would fall into this category.

Several difficulties would be encountered in the practical use of this approach. First, the fourth stanine is arbitrary and categorical rather than incremental; students scoring slightly above the standard would not be counted within the target population while those with practically identical scores slightly below the arbitrary line would be included. Second, the standard is relative, for there will always be a bottom 23 percent regardless of the degree to which the absolute level of achievement would improve or decline.

Third, as mentioned earlier, allocating resources in inverse relationship to achievement scores would result in aid to districts or schools with low achievement and could be conceived as rewarding inefficiency; aid would decrease as achievement increased, possibly providing a negative incentive; and continuing questions could be raised concerning the alleged cultural bias and technical questions of validity and reliability of achievement tests.

This measure would always result in the same percentage of students in the target population on a statewide basis, but the relative percentage in local subdivisions could vary substantially. Some localities might have as few as 10 percent below the fixed level, while other localities might have 50 percent or more of the students below the standard.

Use of this approach would require efficient administration of testing programs on a statewide basis, including administration at the individual building level. A further complication of this approach would be the difficulty involved in explaining the technical operation to

legislators and laymen and the hazard that high numbers of students falling below the accepted standard would reflect unfavorably upon the quality of the educational program in a given district.

Socioeconomic Prediction of Achievement

This method consists of a weighted sum of socioeconomic measures used to predict the expected number of students below a stipulated achievement level. There are two basic reasons for using this approach. First, the measure of low achievement is linked with measures of socioeconomic characteristics. The low achievement measure provides evidence of need for additional educational services, and data indicate that the socioeconomic characteristics occur simultaneously with low achievement. Second, three objections to the previous model can be resolved through this approach. The question of rewarding inefficiency is no longer relevant because allocations would be based on the predicted number below the standard rather than the actual number below the standard; prediction data would be computed on the base of the entire state and not subject to possible short-run inefficiencies. The problem of aid decreasing when achievement is increasing would be removed because the size of the overall target population would not necessarily change unless socioeconomic factors were weighted differently or unless districts were penalized for increasing achievement scores. The questions of reliability, validity, and cultural bias of tests is only partially removed, for this method also relies on test scores as the criterion against which predictions are made. However, socioeconomic data are presumably more stable and less subject to short-run questions of reliability.

The use of this method does not change the size of the total target population because the arbitrary standard would continue to be used. To

apply this approach, test scores and reliable socioeconomic data would be required on a district-by-district basis. Regression weights for the socioeconomic variables would have to be developed before the distribution method became operational.

Family Income Level

The third alternative for measuring the target population for compensatory education is to determine the number of students whose family income falls below a stipulated level. This approach has been used in the allocation of funds under ESEA Title I. For example, the number of eligible students is determined by adding the number of children in families whose income was below a specified amount, and the number of children whose families were receiving more than a specified amount per year in Aid for Families with Dependent Children (AFDC). The basic justifications for this approach are that the family income correlates extremely well with student achievement and that local and state officials are familiar with this method of allocating funds.

Several shortcomings can be identified concerning this method for measuring compensatory education target populations. First, the determination of the income level is purely arbitrary; identification of the appropriate income level would require considerable research to determine the relationship between a stipulated achievement level and the income level in a particular state. Second, inter-district differences in price level or the buying power of incomes are not taken into account, possibly inflating the number of rural children eligible under the income criterion and also inflating the number of urban children eligible under the welfare criterion. Third, the welfare measure may be suspect because of the inter-district differences in the administration of welfare programs.

Fourth, physically handicapped and mentally retarded children are not excluded in the present Title I procedure; however, corrections could be made for this population group. Fifth, the present system relies upon data from the decennial census, and this data source is somewhat questionable during the latter portion of each decade.

One of the most complicated factors in using this allocation method is identification of the appropriate income level. Experience with the Title I program has indicated that the income factor identified as poverty level must be increased to keep pace with the rate of inflation.

The data problems with the decennial census would be partially offset by the current nature of data relating to AFDC children. The primary problems with using this allocation method are that the number of AFDC children is heavily dependent upon political decisions and the nature of the nation's economy.

## Program Description

The following material outlines the basic procedures and guidelines which should be utilized in the implementation of a state supported program for compensatory education. Details are presented concerning the method of determining the number of eligible pupils, process for computing the funds to be allocated to each local school corporation, and guidelines to be followed by local school corporations in implementing the program.

### Recommended Method of Determining a School Corporation's Allocation

Because of the availability of data and their use in another funding program, the number of eligible pupils identified for allocation of Title I, ESEA, funds should also be used as the basis for allocating funds for the compensatory education program.

A weight of .20 for each Title I eligible pupil in the local corporation should be the basis for computing a local school corporation's total entitlement. Following this determination of the entitlement, local school officials should identify the pupils to be served in accordance with the processes outlined previously and supplemental rules and regulations adopted by the General Commission.

Recommended Model Delivery System

Local school corporations should use funds allocated under this program for direct instructional and support costs associated with discrete and identifiable compensatory programs and services, provided that such funds are not used for building or equipping school facilities, debt service payments, extracurricular or intramural activities, or salary or fringe benefit supplements for school personnel not directly associated with activities carried forth under this provision.

Programs should include, but not be limited to, remedial and supplemental instruction; health and diagnostic services; provision of food, clothing, and transportation; and other direct aid for pupils identified as in need of compensatory education. No process of identifying pupils in delivering programs and services should utilize screening processes which in any way exclude pupils from participation in this program because they are participating in a federal program. Such federal programs are to be considered as supplemental to this and other state programs.

In identifying pupils for participation in this program, local school corporations should use such processes as the following:

1. Standardized achievement tests
2. Criterion reference tests

3. Socioeconomic indicators such as family income levels or participation in AFDC programs
4. Classroom teacher identification as a result of appropriate criteria in addition to those listed above

Each local school corporation should be required to submit a plan for expending funds. Such plans should include steps and criteria to be utilized in identifying pupils for participation in the program; objectives, procedures, and predicted outcomes for the program; and a budget detailed in the major object categories. As a supplement to the annual financial report submitted at the end of the school year, each local school corporation should submit a detailed financial report accounting for the expenditure of these funds and an evaluation summary outlining the degree to which predicted outcomes were achieved.

The plan for this program should be subject to review and approval by the Department of Public Instruction, provided however that personnel in the Department should be charged with the responsibility of furnishing technical assistance to local school districts in the development of their programs in the event that the original program does not meet criteria as stipulated in this act and further supplemented by rules and regulations adopted by the General Commission.